



CITY OF PHARR, TEXAS



ADOPTED ANNUAL BUDGET

**For the Fiscal Year
October 1, 2015 through September 30, 2016**



**CITY OF PHARR
BUDGET
FY 15/16**

This budget will raise more total property taxes than last year's budget by \$1,148,758 or 6.99% increase, and of that amount, \$334,239 is tax revenue to be raised from new property added to the tax roll this year.

City of Pharr, TX ANNUAL FINANCIAL BUDGET

For the Fiscal Year Ended
October 1, 2015 through September 30, 2016

ELECTED OFFICIALS

Ambrosio "Amos" Hernandez - Mayor

Eleazar Guajardo
Roberto "Bobby" Carrillo
Edmund Maldonado Jr.

Oscar Elizondo Jr.
Ricardo Medina
Mario Bracamontes

CITY MANAGER

Juan G. Guerra, CPA, MBA

FINANCE DIRECTOR

Karla Moya

Prepared by:



CITY OF PHARR, TX
ANNUAL FINANCIAL BUDGET
FOR THE FISCAL YEAR
OCTOBER 1, 2015 THROUGH SEPTEMBER 30, 2016

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INTRODUCTORY SECTION



"Triple Crown City"



MAYOR
Ambrosio "Amos" Hernández

COMMISSIONERS

Eleazar Guajardo
Roberto "Bobby" Carrillo
Oscar Elizondo, Jr.
Edmund Maldonado, Jr.
Ricardo Medina
Mario Bracamontes

CITY MANAGER

Juan G. Guerra, CPA

October 6, 2015

Citizens of Pharr, Texas
Honorable Mayor
Members of the City Commission
City of Pharr, Texas
Pharr, Texas 78577

It is my pleasure to present the budget for the fiscal year starting October 1, 2015 through September 30, 2016. All funds in the City of Pharr ("City") are presented. It has been prepared in compliance with state law, City Charter and standards established by both the Governmental Accounting Standards Board and the Governmental Finance Officers Association. At October 7, 2015, copies will be available for public reviewing in the City Secretary's office and at the Pharr Public Library. After a public hearing and an adoption date of September 23, 2015, the budget will become effective October 1, 2015.

The budget is more than a projection of revenues and expenditures/ expenses for the upcoming year. The budget is a financial plan of action to provide services to our citizens. All budget decisions were balanced against the future impact on financial resources, need for services, condition of infrastructure, and need to adequately compensate our employees.

As directed, this budget reflects the following policy decisions:

Ad Valorem Tax Rate – Attempts to responsibly reduce property taxes were analyzed. The 2015 tax rate was recommended and adopted at \$0.6540/\$100; \$.0260 less than last 9 years.

City Services – This budget reflects the directive that services be maintained at the high level of quality to which our community has become accustomed and deserves.

Personnel – Only necessary personnel were budgeted for. The City Manager's philosophy of *Thin Workforce* was adopted in order to ensure no unnecessary personnel were authorized.

The Operating Budget presents an overview of the revenues, expenditures/expenses, and change in fund balances of all of the funds budgeted. For each individual fund, the appropriate level of detail is presented for revenues and expenditures/expenses. Each significant fund/department, as appropriate, includes a summary, presenting its purpose, goals, and objectives for fiscal year 2014-2015, significant budget and service level changes, performance indicators and authorized personnel.

HISTORY OF PHARR

For many centuries, nomadic Coahuiltecan lived in the lower Rio Grande area. In the 1500's Spanish explorers came through the region, and the Spanish Government began to colonize both side of the river by the late 1700's. At the close of the U.S-Mexico War in 1846, the Rio Grande was established as the official boundary.

Located on lands originally known in the 1600's as the Seno Mejicano, in 1909, John C. Kelly, Henry N. Pharr, W.E Cage, and R.E Briggs formed the Pharr Townsite Company and founded the city of Pharr, platting and registering the new town. Kelly donated lots in the original plat for early churches, including the Methodist, Baptist, Catholic, Episcopal, and Presbyterian denominations. Pharr schools began in 1911, and the community later joined with San Juan and Alamo to create the Pharr-San Juan-and Alamo School District.

The City founders were also involved with the Louisiana- Rio Grande Canal Co., organized in 1910 to furnish irrigation and domestic water to 40,000 acres in the Pharr area by means of a Rio Grande Pumping Plant. The water system led the economy to shift from ranching to crop production, and the railroad, which came through the area in 1905 made it possible to ship the produce around the country.

Amidst the explosive growth caused by the introduction of irrigation, the coming of the railroad, and the Mexican Revolution, the City incorporated in 1916, and became a hub for the confluence of Tejano, Anglo and Mejicano influences in the region. Pharr became known as "Hub City of the Valley". Agricultural shipping and packing businesses were mainstays in the City economy.

Centrally located, Pharr played a key role as the agricultural frontier pushed into the brush and cattle country in the early 1900's to form a new fertile land dubbed the "Magic Valley". As water from the Rio Grande was being diverted for irrigation, Pharr served as headquarters for the Louisiana-Rio Grande Canal Company owned and operated by the Pharr co-founders John C. Kelly and Henry N. Pharr. The company built the historic Hidalgo Pumphouse that initially irrigated 40,000 acres of land known as Pharr-Kelly tract.

Pharr, served by two state highways and the St. Louis, Brownsville and Mexico Railway Company, became a hub and a natural shipping center for the transportation and produce industries. By the early 1950's, Pharr was home to 22 processing and shipping businesses including the Valley Fruit and Vegetable Company, the largest packing facility in the world.

Pharr is situated along a 43-mile corridor, U.S Business 83, once known as the longest Main Street in America. The City's image as the Hub City was firmly established when the Texas Highway Department chose Pharr as its District 21 Headquarters in 1932. The 13,869 Sq mile district is composed of ten counties and is larger than the District of Columbia, Delaware, Connecticut and Massachusetts combined. Since the early days, Pharr sat at the cross-roads of the two most important highways in the Valley: Highways 4 and 66, known today as Memorial Highway U.S 281 and U.S Business 83 respectively. They intersect Pharr's historical Main Street District and are the basis for Hidalgo County's historical trails, making Pharr the region's historical hub as well.

With the continued growth of the lower Rio Grande Valley, Pharr remains a vital business center, and an international bridge now provides an important commercial link to Mexico. Pharr is also a center for international trade. The City boasts one of the busiest International Bridge in the world and is the gateway to Latin America along U.S 281. Pharr is the terminus for Interstate Highway 69, the NAFTA Corridor linking Mexico, United States and Canada. As local tradition has it... All roads lead to Pharr, the Hub City of the Valley.

CITY ACTIVITIES & SERVICES/FUNCTIONS

The list of City activities is almost never ending. As a service to the community, local leaders have provided the assets and guidance to the employees to be able to provide a wide-array of different functions. The information below is a brief insight into just some of the activities and services/functions that the City provides to the citizens of Pharr.

Fire Suppression/Prevention and Emergency Management

The City of Pharr's Fire Department provides the community with fire suppression capabilities, educates the population on fire prevention and spearheads emergency management operations.



Law Enforcement

The City of Pharr's Police Department's main function is the protection of lives and property of the citizens of Pharr, maintaining the public order, preventing crime through uniform presence, and responding to calls for service. Specialized training has enabled the Department to maintain a SWAT team, dog handlers, crisis negotiation teams, and management of a Police Academy.



Health and Safety Enforcement

The Health Department's main function is for the protection and safety of its citizens. The Health Department conducts routine inspections of all establishments that prepare and sell alcoholic beverages. As an added incentive for the communities food handlers, training is conducted to certify food managers and handlers.



International Bridge

The Pharr-Reynosa International Bridge connects U.S. 281 to the city of Reynosa, Tamaulipas, which is an important industrial city in northeastern Mexico. The Pharr Bridge is recognized as the longest U.S. commercial bridge, which connects two countries at a length of 3.2 miles.



Parks & Recreation

The Pharr Parks and Recreation Department consists of a total of three service areas: the parks maintenance division, recreation, and building maintenance. The Department oversees 57 acres of park space, 25 acres of landscaping, four public buildings, as well as recreation.



Water Treatment and Production



The Utility Department coordinates the efforts to collect, treat, and produce water to the City citizens. The Department operates a water treatment plant (WTP) and a wastewater treatment plant (WWTP). The WTP is now 19 million gallons per day (MGD) plant. The WWTP is an 8.0 MGD plant. The WWTP, which was expanded back in 2012, is an activated aerobic sludge treatment plant and a biological nutrient removal.

Quality of Life – Tierra Del Sol Golf Course

The City of Pharr believes that providing venues for entertainment increases the quality of life for its citizens. The City owns and operates the Tierra Del Sol Golf Club, which is an 130 acre, 18 hole golf course, complete with a pro-shop, snack bar, and a rental hall in the club house.



Quality of Life –Bogus Events Center

The City owns and operates the Pharr Events Center, which is an 80,000 square foot venue with a maximum occupancy of 4,000 people, complete with an outsources snack bar. Our citizens and region have enjoyed over 60 concerts and events this fiscal year. More concerts happen in Pharr than anywhere else in the South Texas area.



ACCOMPLISHMENTS OF FISCAL YEAR 2014-2015

Although there are many goals for the City to accomplish, it is not possible to list every single one of them. Because of this limitation, some goals that are deemed “major” by some people may not be included in this section of the annual budget. The major goals accomplished by the City during fiscal year 2014-2015 are as follows:

General Fund

City Manager's Office

- Created a professional and attainable state and federal legislative affairs agenda to enhance the City operations.
- Overviewed the updating of the City's Comprehensive Master Plan and Parks Master Plan
- Upgraded management oversight of departments through consistent specialized activity meetings and monthly management reports to enhance management and organizational effectiveness throughout City Operations.
- Developed a 5 and 10 year CIP plan for the first time in over 10 years
- Developed the City's Community Affairs Liaison operations to link non-profit and community improvement organizations to the City.
- Centralized the City's human resource and civil service operations by consolidating civil service and non-civil service employee operations and benefit under one department' Human Resources.
- Developed the City's Leadership Growth apprenticeship program for cross-training and leadership development for Assistant City Manager, Directors, and Assistant Directors.

Finance Department

- Completed the annual audit on time for the 8th straight year, not done prior 19 years
- Made all long-term debt payments and ensured compliance with debt covenants
- Was awarded the highest State of Texas fiscal transparency circle: Platinum
- Submitted and received the GFOA Budget Award
- Prepared and submitted the CAFR for the Certificate of Achievement award from GFOA
- Prepared and submitted the PAFR for the Popular Annual Financial Report award from GFOA
- Submitted comprehensive quarterly fiscal reports to the City Commission and posted them online
- Provided budget preparation training along with budget manual
- Managed Economic Development Corporation fiscal management operations
- Upgraded utility bill process from postcard to envelope sized allowing for better communication to our citizens
- Collected and processed over \$13 million in utility payments
- Completed 99% percent of Kronos Implementation Time Clock System

Police Department

- Smart Policing was completed and after receiving final report initiated the Community Awareness Police Enforcement Program in three policing sectors.
- Received designation by the Hidalgo County Juvenile Board of Judges as a First Offender Program for minors and launched the pilot program in May 2015; 1st in South Texas.
- Improved and increased our communications with the public with increased of social media and City of Pharr Innovation and Technology Department.
- Coordinated with agencies in the region to establish a Regional Amber Alert notification system that includes notifications of child abductions to our international bridge.
- Remained focused on Operation Phoenix (notices left at homes and stores during the night giving notice that Pharr officers conducted a pro-active inspection of premises as they slept).

Municipal Court

- Increased collections
- Increased communication between Police Department and Municipal Court
- Warrant clerk issue more warrants enabling the Police Dept. to make more arrests
- Clerks finishing work on time, for example: trials, property hearings, city ordinance reports. Finance Department is receiving timely reports.
- Warrant officers making phone contact with people to pay warrants

Fire Protection

- Communications department fully staffed with (1) supervisor and (5) dispatchers
- (2) Dispatchers received Certification
- (4) Firefighters were accepted into USAR Texas Task Force Team region 3.
- (2) Firefighters were certified as structural building collapse technician, (3) certified EMT's and (7) as rope rescue technicians.
- Our 6th Annual Thanksgiving Turkey Meals drive again a great success; the Fire Dept. provided approximately 54 complete warm meals needy families in the City of Pharr.
- Our 5th annual Christmas Toy drive was held at our Central Fire Station, we provided approximately 700 toys to the children of the City of Pharr and surrounding areas.
- The purchase of the new Robot-Pluggie the Hydrant, will be added to the replacement robot Sparky the Dog that would be in 2015-2016
- The Training Division applied to the Texas Department of Health for the first responder's license. The first responder's license is required by the State in order for fire departments to respond to medical calls.
- The Training Division along with Med Care Ambulance Company certified all Pharr Fire Personnel with CPR/AED Certification. These certificates are through the American Heart Association and are valid for two years.
- The Training Division has completed a TCFP Driver/Operator 70 hour Certified course for all drivers/engineers. All department drivers will be TCFP certified.
- The Training Division along with McAllen Fire department conducted a 120 hour Hazardous material technician course.

Street Maintenance/Traffic Safety

- Off-System bridge Compliance by the National Bridge Inspection Standards contained in the Code of federal Regulations
- FM495 and Gumwood drainage improvements
- Pharr Chamber Parking Lot reconstruction
- East Owassa Road Street improvements (Fir to Veterans)
- Transmeritime Development-Installments of drainage system
- Industrial Park-Contract issuance for street improvements
- Downtown-Contract issuance for revitalization of traffic signals (Ridge Road to Polk Avenue)
- Downtown Drainage study 9North west Quadrant)-Contract Issuance
- City Road-street improvements (Cage Blvd. to Dead End)
- Tierra del Sol Golf Course-reconstruction of south wing parking lot
- East Anaya Road-Street Improvements
- Repair and Maintenance Program Street improvements for various road city-wide.
- Hidalgo County South Fork Drain Improvements for South Fork Subdivision
- Lower Rio Grande Valley development Council Grant Award-\$60,000
- Texas department of Health Certified Animal Shelter Quarantine Facility
- Debris Management Plan adoption and Catastrophic Event Debris Removal Contract
- Pharr-McAllen Drain Water shed hydraulic study partnership with Hidalgo County Prescient No. 2

Information Technology

- Launch of Pharr. LIFE-Community magazine site that allows for direct public interaction which helps to support transparency and community involvement.
- Roll out of fiber optic data services to all but 3 city facilities
- The consolidation of MEDIA into the IT Department and training of staff to have unified media presence in all conventional and new media outlets
- Continued to deploy more free Wifi zones as budget permits around the City
- Upgraded central firewall system and added an additional layer of security that allows for active and passive networking monitoring by a network center "NOC"

Municipal Library

- Met the goal of 1,000 participants in the Summer Reading Program 2015
- Gathered all data from all the graves at the Guadalupe Cemetery for database
- Partnered with local organizations such as PSJA ISD and Su Casa for library programs
- Started a local book Club for adult library patrons.

Parks & Recreations

- Expanded youth recreational opportunities
- Provided Zumba, Aqua Aerobics, men's softball and basketball.
- Kicked off the Comprehensive Parks Master Plan 2015
- Dora H. Garza Park renovation completed
- Landscape completed at PEDC
- \$130,000 invested in aesthetic improvements

Planning & Community Development

- Kicked off the Pharr 2025-Yoir Vision! Comprehensive Plan Update
- Opening of the City of Pharr Development Assistance Center (DAC)
- Successfully hired a new building Inspector
- Completed the transition from Code Enforcement Division to Environmental and Compliance Division and all personnel were cross-trained in both; health and Code Enforcement.
- Successfully developed and implemented two (2) Business Improvement Districts/ Neighborhood Empowerment Zones.

City Engineer

- Provided coordination with Parks Department and the Architect in completing the construction of North Side Park.
- Provided In-House design for plans and specifications for Capote/Las Milpas Industrial Repaving project.
- Provided in house design for plans and specifications for Anaya Paving Project
- Provided coordination with Utility in reviewing plans and specifications for TWDB 20-Inch water transmission line and El Dora elevated storage tank.
- Provided coordination with Bridge Department for construction and engineering improvements.

Bridge Fund

- Signed CCRMA and City of Pharr Interoperability Agreement to collect percentage of all toll collections.
- Improved accessibility and signed into law by the Texas Governor Greg Abbott to create matching grant program of \$725,000 for increase in agriculture inspectors at Texas Ports of Entry, including Pharr.
- Completed the remodeling and renovation of the USDA lab inside the port, based on the \$90,000 donation granted by the City.
- Developed new promotional video based on project renderings in both U.S. and Mexico.
- Submitted and clarified to CBP Council, infrastructure projects under the 559 Program.
- Construction of 2 Trucks scales located 200-300 feet from the Mexico Aduana to facilitate the overweight permitting process.

Events Center

- Raised \$138,000 in Advertising
- Venue accomplished over 60 events throughout the fiscal year *27 Ticketed, *38 non-Ticketed.
- In house restaurant -Costa Mesa- 1 year contract \$20,000
- 1st annual Pharr Events Center Expo fundraiser October 24, 25 and 26 2014

Golf Course Fund

- Voted # 1 Favorite Golf Course in the Valley by Winter Texans
- Improved drainage throughout the golf course
- Improved the image of the golf course vi advertising and marketing
- Completed remodeling of Clubhouse (women's restroom, kitchen storage, second floor and AV Improvements)
- Increased Pro Shop Retail Sales, including reinventing the TDS Logo

Debt Service Fund

- Made all long-term general obligation debt payments

MAJOR GOALS FOR FISCAL YEAR 2015-2016

The long-term concerns and issues were considered in forming this budget. The major goals were also considered in completing the budget for this fiscal year. The majority of priorities for this fiscal year are to maintain the quality of life and service to the community and continue to expand from that point. In analyzing the following major goals for the new fiscal year, the activities were identified as accomplishing our purpose of maintaining and increasing the quality of life and service to the community. The identifiable major goals for the City are as indicated on the following page.

General Fund

City Manager's Office

- Continue to develop the City's leadership resources through the next group of candidates to the City's Leadership Growth Apprenticeship program
- Centralize the City's Purchasing and Bidding operations through the creation of a Purchasing department
- Coordinate the funding and operations needed to implement the City's 5 and 10 year CIP Program
- Strengthen the City's community development program linking Library, Main Street program, CDBG and Community Affairs Liaison.

Finance

- Implement GFOA Best Practices in Investment Strategies
- Implement new GASB Pronouncements on pension benefits
- Offer Quarterly Internal Cash Handling Audits
- Perform Quarterly Internal Cash-Handling Audits
- Establish an efficient communication system with departments to overview Budget
- Submit CAFR for GFOA Award
- Submit Budget for GFOA Award
- Submit PAFR for GFOA Award
- Offer Quarterly Budget Management Training and Purchasing Manual.

Police Department

- Review and Standardization of departmental policies and procedures
- Establish Community awareness and Police enforcement program in 3 additional policing sectors and revitalization of neighborhood watch in efforts of impacting crime.
- Provide for the assessment, planning and establishment of Multi-Purpose police evidence/property storage facility
- Continuation of monitoring department response times in efforts of identifying any departmental operations or resources deployment needing to be addressed if any.

Municipal Court

- Keep up collections and continue work on efficiency and productivity
- Implement the Scofflaw program
- Issue and execute more arrest warrants
- Implement an effective cross-training program
- Increase phone and mail contact with debtors

Fire Protection

- Continue to look for more local or out of state communications trainings
- Try to implement PT time for all dispatchers during shift
- Have communications officers take classes and courses online to receive further certifications and go up on communications officer levels.
- Look into getting TRU training and getting familiar with TRU
- Creating a Ladies auxiliary
- Physical fitness coordinators for firefighters, families and public
- Bringing back the Ride-A-Long Program
- Set City ordinances and fire prevention permit fees in place
- Have our 14th Annual Fire Fest
- Update City's Standards Manual
- Implement more public education programs
- Adopt the new 2015 International Fire Code

Street Maintenance

- Traffic signal installation-intersection of Sioux road and Sugar road
- Industrial Park Street Improvements
- Downtown-Revitalization of traffic signals from Ridge Road to Polk Avenue
- West Hi-Line Road Street Improvements
- Design and specifications for North West Downtown drainage improvements
- Recycling Facility-24 hour drop-off for central are (Pharr Police Department)
- Downtown-design and specification for median landscape project
- Sugar Road and Egly avenue-Drainage improvements
- Palm Valley Subdivision-Alley Improvements
- Palo Verde Subdivision-Alley Improvements
- Valle La Primavera Subdivision-Alley Improvements
- East Sam Houston Subdivision-Drainage Improvements
- Palm heights Subdivisions-Alley Improvements

- Owassa Road (I69 to Jackson Road)-Environmental Assessment clearance from TX Dot and proceed with widening project thorough the Metropolitan Planning Organization
- R.A.M.P. "Repair and Maintenance Program"-4 Year Capital Improvement Plan for transportation needs

Information Technology

- Complete roll out of high speed fiber optic services to the remaining three facilities as budget allows
- Continue the replacement of outdated hardware used by Departments (Windows XP) as budget allows.
- Continue to grow out forward facing media platform (Pharr. LIFE/pharr-tx.gov/pharrevents.com, pharrbridge.com and pharrgolf.com)
- Implement employee training in Cyber security threat and training on popular applications used within City; INCODE, Word, Excel PowerPoint, Firehouse, RTS, Kronos, etc,
- Partner with local ISDs to roll out free Wi-Fi within the community at parks

Municipal Library

- Increase library card membership to 50,000
- Increase Summer Readings Programs participant to 1,300
- Increase Library Programs for adults
- Increase Café revenues by 10%

Parks & Recreation

- Complete the construction of Dr. Long City/School Park that will include a park are specifically designed for children with special needs, a walking trail, outdoor basketball courts, barbeque areas, and landscaping. Availability will be for students during the day and to the public in the evenings and weekends.
- Complete Comprehensive Parks Master Plan Update
- Begin construction of the aforementioned Bicycle Accessible Lane Project

Planning & Community Development

- Complete the Pharr 2015 Update
- Complete the Unified Development Code
- Hire additional staff for the Planning Division
- Implement a better system than MYGOV for inspections and documentations
- Complete the 2nd phase of the Community Outreach Public Education Program

Engineering

- Continue providing coordination between departments for capital improvement projects
- Establish and update City of Pharr controls points within s standardized coordinate datum
- Development of standardized construction details and specifications for capital improvement projects
- Assist departments in providing engineering for small capital projects by providing in house plans and specifications

Utility Fund

- Receive “Superior” Ranking for the 12th year in a row
- Complete Update Water and Wastewater Master Plan
- Continue to obtain superior ranking and NELAC certification for WTP
- Start construction of North Water Transmission Line and North Water Tower
- Receive no major violations at the WTP or WWTP

Bridge Fund

- Construction of 2 new commercial entry lanes and super booths at the import lot
- Construction of Gate-to-Gate/FAST Lane/BSIF Connector
- Construction of Truck Parking Lot/Staging Area inside the import lot
- Reconfiguration and remodeling of the import and export at the Mexico Aduana
- Construction of accessibility improvements leading from the major Mexico highway to the Mexico Aduana
- Construction of additional officers for bridge administration, including a new conference room

Events Center

- Sign a 3-5 Year Contract for Local Restaurant to be housed in Venue
- Add Liquor services to the Concessions with VIP Bartender Services
- Use 15% Hotel/Motel Occupancy Tax to promote City owned events

Golf Fund

- Manage Budget to reduce benefit
- Continue to improve and modify all methods and procedures of daily operations
- Use internet tools and mechanisms to market the golf course (course trends, golf 18, golf now)
- Upgrade Golf Course Equipment
- Eliminate staffing to control costs

Debt Service Fund

- Make all long-term general obligation debt payments

CURRENT/SHORT TERM ISSUES

We believe that this budget is realistic, attainable, and cost-effectively meets the level of service that meets the criteria which you have directed the City staff to provide and to which our citizens have come to expect and deserve. During the budget process, several issues were raised which are discussed on the following page.

Financial Sustainability Issues

Financial Policy

The lack of written and Commission approved financial policies were identified as a major weakness by our external auditors for several fiscal years. The Commission first approved financial policies during FY08/09. It is very important to keep the financial policies in mind when directing activities and approving requests.

Fund Balance

During the annual audit ending September 30, 2007, the General Fund was identified as having a negative \$6.4 million unreserved fund balance. This major deficiency was in need of immediate attention and an action plan to correct it was approved by the City Commission September 16, 2008. One of the main corrective actions was to separate the contingency funding from the General Fund into an identifiable emergency-type account, in order to force the funding of the unreserved fund balance. Another corrective action was to strive to provide funding in addition to the contingency funds to speed up the reversal of the negative balance. With these corrective actions in place, we were able to fully fund the unreserved fund balance. The unreserved fund balance in the General Fund has been fully funded at \$8.3 million.

Cash Management

The management of cash inflows and outflows is a situation that must be tracked due to the historical cash availability that has plagued the City. Budget overruns and major projects that have been either unbudgeted or over-budget have been paid from the general account which has caused the account to be flagged as in need of replenishment. This year every fund and every expenditure/expense have been budgeted and capital purchases timed to ensure that the cash flow is maintained on a responsible level. No problem with this activity is expected.

Audit Findings

The City has been able to complete the annual fiscal audit for eight straight years without delay. There were some internal control issues identified this past audit that City is taking aggressive corrective action to eliminate them in next audit.

Bond Issuances

The City is planning on issuing approximately \$14,371,000 in Certificate Obligation Bonds this Fiscal Year for Infrastructure purposes. Details of these Infrastructure projects are listed on Executive Summary Section.

Evaluation of Fees and Charges

Current fees and charges were evaluated to determine whether the City is recovering the cost of the services being provided. The City launched a Utility Reduction Plan this past FY 2014-2015 for Water and Sewer Rates. Overall these fees were reduced by 3%.

Economic Factors

Economic indicators in the City of Pharr estimating the health of the economy in the City include several revenue trends. Sales tax revenues received by the City continued to show a welcomed increase for the past 10 out of the last 11 months, and out of the past eight months, averaging growth of 12%. The increase is attributable to the regional economy as well as the increased activity of the City's major retail and home improvement stores. More major retail and entertainment stores are expected in the very near future, which is projected to supplement this trend and continue to increase sales tax revenue. Property tax appraisals and collections have shown positive trends. This year, appraisals are up roughly 7% while current collections are budgeted up .50% from the previous fiscal year's budget. This is due to the reduction of property taxes by \$.026 cents.

The City is monitoring these economic indicators to ensure the health of the City remains strong. The City, in comparison to the surrounding cities, is in a positive economic position.

Personnel Issues

Pay Wages

The City approved a minimum hourly rate of \$11.00 to all City employees below that rate effective October 1, 2015. Certain employees may be provided an additional increase in wages but this determination is made by the City Manager and consistent with employee output, job performance, and skill/certifications gained; no employee-wide wage increase is budgeted.

Retirement System

Any employee who work 1,000 or more hours per calendar year are required to be included a defined contribution retirement plan administered by Texas Municipal Retirement System (TMRS). The contribution rate by each employee for the next calendar year changed from 7% to 6.91%. The City matches that rate 2:1. After actuarial analysis, the contribution rate for the City is budgeted at 6.91%.

Employee Positions Changes - Citywide

City needs are evaluated on an annual basis. There were several modifications, additions, and deletions to the budgeted positions based on last fiscal year. Each full time employee is counted as 1 position, and each part time employee is counted as .5 employee (based on the amount of hours worked). This method of counting positions is considered to be Full-Time Equivalents (FTE).

The General Fund had several changes to the personnel budget:

- **City Manager**
 - ❖ Four (4) Media personnel positions were transferred to Innovation & Technology Department
 - ❖ One (1) receptionist position was eliminated
- **Police**
 - ❖ Eight (8) Police Officers positions were eliminated, these were 80% paid by a grant.
- **Court**
 - ❖ One (1) Collection clerk position was created
 - ❖ One (.5) Administrative Aide position was eliminated
- **Finance**
 - ❖ One (1) HR Coordinator position was transferred to the new Human Resources (HR) department
 - ❖ One (1) Personnel Risk Coordinator positions got transferred to HR
 - ❖ One (1) Clerk position got transferred
 - ❖ One (1) Accountant position was created

-
- **Police Athletic League**
 - ❖ One (1) Mentor Coordinator position was transferred to Grants Fund
 - ❖ More seasonal funds were allocated for programs
 - **Streets Maintenance**
 - ❖ Two (2) Laborer positions were created
 - **Innovation & Technology**
 - ❖ Four (4) Media Positions were added (transferred from City Manager's)
 - ❖ One (1) GIS Manager position transferred to Engineering
 - ❖ One (1) web Designer position added
 - **Parks & Recreation**
 - ❖ 153 Part-Timers (seasonal positions) were added due to increase in recreational programs throughout the year.
 - **Human Resources (New)**
 - ❖ One (1) Human Resources Department Director position was created
 - ❖ One (1) Human Resources Coordinator position was transferred from Finance
 - ❖ One (1) Personnel Risk Coordinator position was transferred from Finance
 - ❖ One (1) Clerk position was transferred from Finance
 - **Planning & Zoning**
 - ❖ One (1) Receptionist clerk position was created from a Part-Time Position
 - **Engineering**
 - ❖ One (1) GIS Tech position was created
 - ❖ One (1) CADD Tech / GIS Tech position was created

The Golf Course had the following changes:

- ❖ One (1) Golf Course Manager position was eliminated
- ❖ One (1) Director Position removed due to Parks being merged with Parks and Recreations

The Event Center had the following changes:

- ❖ Eleven (.5) Part Timers were added due to Concession to be fully operated by City
- ❖ One (1) Full Time Concession Manager position was created
- ❖ One (1) Media Specialist position was eliminated

The Bridge had the following changes:

- ❖ One (1) Full Time Secretary Position eliminated
- ❖ One (1) Full Time Temporary Toll Collector eliminated
- ❖ One (1) Full Time Assistant Bridge Director position eliminated
- ❖ One (1) Toll Collector Position was made Part-Time (.5)

A new department was also created; Grant Management, which consists of Community Development Block Grant staff of four (4), one (1) Grant Management Director (1) and one (1) Grant Writer.

The table on the following page provides a quick summary on the personnel changes per department and fund.

GENERAL FUND	DIFFERENCE		
	FY 14/15	FY 15/16	14/15-15/16
City Manager's Office	14.0	9.0	-5.00
Finance Department	14.0	12.0	-2.00
Police Department	186.5	178.5	-8.00
Municipal Court	7.0	8.0	1.00
Fire Protection	80.0	80.0	0.00
(PAL)Administrative Services	7.3	8.3	1.00
Street Maintenance	48.0	50.0	2.00
Information Technology	8.5	12.5	4.00
Municipal Library	24.0	23.5	-0.50
Parks & Recreation	57.8	112.6	54.80
Human Resources	0.0	4.0	4.00
Planning & Community Development	22.5	23.0	0.50
Engineer	4.5	6.5	2.00
	474.13	527.93	53.80

UTILITY FUND			
Administration	9.0	9.0	0.00
Water Production	15.0	15.0	0.00
Water Distribution	30.5	30.5	0.00
Water Treatment Plant	19.0	19.0	0.00
Lift Station	0.0	0.0	0.00
	73.50	73.50	0.00

OTHER FUNDS			
Bridge Fund	28.0	24.5	-3.50
Golf Course Fund	22.5	20.5	-2.00
Garage	5.0	5.0	0.00
Events Center	13.0	18.5	5.50
Community Development	4.0	0.0	-4.00
Grants Management	0.0	6.0	6.00
	72.50	74.50	-4.00

Net Change City-Wide 49.80

THE BUDGET AS A WHOLE

Overall Budget Basis of Accounting

The budget basis that the City has adopted by past practice is the modified accrual basis for all governmental fund types. The accrual basis has been adopted for the proprietary fund types, with some modifications; principally the inclusion of debt principal payments and capital outlay as expenses. More details can be found in the budget policies section of this document.

Revenues and Transfers In

Total revenues for all funds are budgeted at **\$151,583,775**. This is an increase of \$62,675,374 from last fiscal year's original budget of \$88,908,401. This INCREASE is mainly due to the following:

- 2015 CO Debt Proceeds of \$14,371,000 budgeted this year for Capital Improvement Projects
- An Increase in General Capital Projects of \$15,371,855 from Transfers In from Bridge, Debt proceeds and grant funds.
- An Increase in Bridge Capital Project of \$10,884,711 from CBI Grants for Expansion and other projects
- An Increase in Utility Capital projects of \$9,182,000 from TWDB Cash on Hand from Series 2013 and Series 2015.

Expenditures/Expenses and Transfers Out

Total expenditures/expenses for all funds are budgeted at \$173,245,450. This is an increase of \$63,567,989 from last fiscal's year original budget of \$181,696,164. This decrease is mainly due to the following:

- An Increase in General Fund expenditures of \$19,719,834 for Transfers to General CIP for Various projects.
- An Increase in Bridge CIP expenditures for \$9,519,590 budgeted this year for Bridge expansion
- An Increase in General CIP expenditures for \$19,497,290 for Various Projects.
- A Increase in Utility Fund expenditures of \$9,015,600 for Transfers out to its CIP Fund for two main projects.

Fund Balances/Available Resources

It is the City's policy to maintain a balanced budget. Because of timing issues and expenses being budgeted using estimates, carrying out a balanced budget is a difficult task. For this budgeted fiscal year, there are five funds that have expenditures over their annual revenues. They are budgeted that way for a purposeful reason. The Asset Sharing, General, Bridge and Utility Capital Project funds have accumulated resources in prior years to be able to utilize them in the future, this budget year they are projected to do so.

LONG-TERM GOALS, CONCERNS, AND ISSUES

The City of Pharr is a well-managed city with fiscal constraints and in need of long-term foresight. Planning for future concerns will enable this city to continue to serve the citizens and provide services that improve the quality of life for the population. Some of the long-term goals, concerns, and issues are as follows:

Long-Term Plans

The City is in the process of conducting or updating long-term plans for the utility, planning, parks, streets, and finance. The City has a Water and Wastewater Master Plan which has helped guide several huge capital projects which concluded last fiscal year. The Master Plan also is assisting in guiding future projects for the development of infrastructure and calculation of utility rate needs. The City is updating the Five Year Consolidated Plan & Strategy for smart development that will assist in improving the tax base. The City's Parks Master Plan is consistently being used for capital project planning mainly due to the understanding that the City will soon increase its parks space via its partnership with our local school district. Finally, we are in the process of updating the Five Year Budget Plan so that potential revenue shortfalls will not affect our ability to continue to provide services to our citizens. A City-wide comprehensive master plan that integrates the departmental plans will also be conducted.

Fiscal Management

The history of the City's financial management was analyzed and the problems of five year ago are actually a mirror of those of the past. Long-term fiscal management is a major concern to today's City leaders and management. The long-term fiscal viability of the City is a priority and a plan to correct the negative fund balance was identified in the September 30, 2007 audit was approved several years ago to enable proper fiscal management regardless of who is managing or leading the City's operations. This plan was executed during the Fiscal Year 08/09 and the fund balance has been corrected.

International Bridge Traffic

Commercial crossings form the majority of traffic on the City's international bridge. There are a couple of local international bridges that just opened up and are expected to impact the City financially. Additionally, security is a major concern for travelers going to Mexico. To remain a viable bridge, several improvements and long-term concerns must be addressed.

Infrastructure Development

The growth of the city the past 20 years has been causing a strain on the finances of the City. Once a small town community, now a retail, entertainment, and family location, the City of Pharr's needs not only include services, but infrastructure. Infrastructure is mainly identified as roads, bridges, and utility lines. Utility lines are being upgraded along with a water and wastewater plant. The international bridge has spent heavily on increasing its capacity and reducing the time it takes to cross the bridge and should see the outcome in several years.

Also, the Pharr Economic Development Corporation (Pharr EDC) seeks to ensure the city's growth is positive and sustainable and therefore sought out assistance in preparing their Economic Development Strategic Plan. Pharr EDC is invested in the overall quality of life for citizens, creation of jobs, and stimulation of the community's economic growth through implementation of activities that will make Pharr a destination of choice for visitors and businesses alike.

In order to document and analyze the current state of Pharr, creating a "snapshot" of sorts, TEEX (The Texas A&M Engineering Extension Service) conducted a Community Assessment as the initial step in the Community and Economic Development Initiative. The Community Assessment provides an examination of the community and an economic profile through several distinct but interrelated components such as community demographics, income statistics, employment data, audit of infrastructure and other assets. The Assessment also provides a baseline against which Pharr can measure progress as community leaders execute the Economic Development Strategic Plan.

Quality of Life

With the City vying for major retail along with other area cities, quality of life has seemed to be the difference with the corporate decision makers. Pharr has always had many entertainment venues, but mainly in the form of texano music genre.

The City is now focused on diversifying the entertainment. The City converted the City's Convention Center to a first class entertainment venue, the Boggus Events Center. This has opened up a vast array of music genre for the citizens. A new museum is also planned. This would enable a history of Pharr artifacts to be shown as well as other historical items.

Recreational programs continue to grow with the assistance of local non-profit entities. The Pharr Police Athletic League Program now oversees all Baseball, Football, Rugby, Tennis, Soccer and Basketball giving the young citizens of Pharr the opportunity to enroll in healthy lifestyles activities.

Parks is also a major priority to the Commission due to the importance it has on families. Although Pharr has several parks, more is being considered to ensure that new growth also brings in new parks. The new completed Aquatic Park has also contributed to the recreation opportunities in this City, since is now a popular destination location for our citizens. The City owned Tierra Del Sol golf course has undergone millions of dollars of improvements ever since being purchased.

Public Safety

The City limits are not wide, but are very long. This creates a public safety issue in trying to provide a presence in all sections of the city. There is a need to establish mobile substations, technology for citizen communication/information without the need to travel, establish equipment replacement programs, ensure there is an adequate hire, retention, and recruitment program established, and conduct a needs assessment for the possible future annexation of land.

The escalation of violence across the international boundary has required a change in our strategies to of addressing narcotics, stolen vehicles, and violent crimes. The civil service process places a huge stress on the ability to provide adequate public safety. This is due to the financial impact the majority of the demands are and the increasing amount of requests that are put forth for negotiations. Plans are currently being discussed concerning the possibility of a new fire station and a police sub-station. The possible annexation of 15,000 acres of land is another source of concern for the current level of public safety personnel and equipment.

Population Growth

The population of the City has grown over the past several years. Smart growth is an issue that must be addressed to ensure that the City has the capability of serving the new citizens. The current major slowdown in development within the City has caused a negative fiscal impact but allowed the City's service providers to catch up with the need created by the growth in prior years. With the possible annexation of 5,000 acres of land that is forecasted to bring many new families to the City and surrounded by commercial growth, smart and guided growth is a long-term concern that the current City leaders are addressing via ordinances, developer communication, and commercial development.

Water Supply

Water is expected to become the next "oil" as far as value and scarcity. Water is already being traded in the commodity market. The current supply of water is currently sufficient to cover the needs of the city, but must be reevaluated continuously.

The quality of water being drawn from the Hidalgo County Irrigation District's reservoir is sufficient for now. Should the City annex the available 15,000 acres of land for the anticipated high value subdivisions, water supply must be reevaluated. The purchase of water rights is attempted when fiscally feasible.

Economic Position

The economic position of the city of Pharr seems to be very favorable. The city has forecasts a steady level of business growth or improvement during the upcoming year. The economic indicators stated earlier will be monitored and a trend analysis performed to ensure that the City is aware of any possible changes. Sales tax have been increasing an average of 12% in the last twelve months of Fiscal Year 2014-2015 and it's expected to continue doing so.

Technical/Regulatory/State Changes

An unknown long-term issue is the recent trend in the growth of accounting statements issued by Governmental Accounting Standards Board (GASB). Several new statements have created the need to increase expenses on consultants to identify unfunded obligations. With the identification of these obligations, our financial position may turn negative and create a change in our financial rating. We try to hedge the new statements by periodically reviewing correspondence, attending governmental accounting seminars, and communicating with our auditors.

Outside of accounting, public safety, utilities, and development must contend with the constant changing rules and requirements of regulatory agencies: Texas Commission on Environmental Quality (TCEQ), Environmental Protection Agency (EPA).

DISTINGUISHED BUDGET AWARD

The City of Pharr, Texas will present this budget to the Government Finance Officers Association (GFOA) of the United States and Canada for a Distinguished Budget Presentation Award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. This is the City's fourth GFOA budget award. We believe that our current budget conforms to program requirements.

SUMMARY

The approval of this budget represents the culmination of many hours of preparation by staff and deliberation by the City Commission in order to accomplish their responsibility of maintaining the highest quality of service in a cost-effective manner to the citizens of Pharr. We believe that this budget is realistic, attainable and cost-effectively meets not only the existing level of services which you have directed the City staff to provide and which our citizens have come to expect and deserve, but also addresses the issues that arose during the budget process. It will be closely monitored as to the performance of revenues and compliance with appropriation limits, with monthly and quarterly reports provided to management and monitored by all departmental directors.

In closing, let me express my appreciation to all City staff for assisting in the preparation of this budget. The management team worked together to assist in achieving the goals set by the Mayor and City Commission. Each department prepared the verbiage located on the departmental expenditure sheets and presented information they wanted to communicate with the Commission and community. Each department worked to find savings in their operating budgets, and to make suggestions for program improvements.

Respectfully Submitted,



Juan Guerra, CPA, MBA
City Manager



Karla Moya
Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Pharr
Texas**

For the Fiscal Year Beginning

October 1, 2014

Jeffrey R. Enos

Executive Director

CURRENT CITY OFFICIALS

Elected Officials

Mayor	Ambrosio "Amos" Hernandez
Commissioner	Eleazar Guajardo
Commissioner	Oscar Elizondo, Jr.
Commissioner	Roberto "Bobby" Carrillo
Commissioner	Edmund Maldonado
Commissioner	Ricardo Medina
Commissioner	Mario Bracamontes

Appointed Officials

City Manager	Juan G. Guerra
Assistant City Manager	Edward Wylie

Department Directors

City Clerk	Hilda Pedraza
Police Chief	Ruben Villescascas
Fire Chief	Vacant
Director of Utilities	David Garza
Finance Director	Karla Moya
Director of Parks & Recreation	Vacant
Director of Library	Adolfo Garcia
Director of Planning & Zoning	Melanie Cano
Director of Public Works	Roy Garcia
Director of Golf	Raul Garza
Community Events Director	Roy Garcia
Director of Bridge	Fred Brouwen
Director of External Affairs	Sergio Contreras
Director of Innovation & Technology	Jason Arms
City Engineering	William Ueckert
Court Judge	Rudy Martinez

FINANCIAL SECTION

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

The following discussion is a fund-by-fund narrative of the principal resources estimated to be provided in this year's budget, the major budgeted uses of those resources and the resulting fund balance or working capital. This information is then compared to that of last year's adjusted budget. The more significant changes are discussed, including the factors influencing those changes. This discussion should be read in conjunction with the budget message, preceding it, as well as the financial presentations which follow.

To begin an understanding of the City's operations and its annual funding, a brief overview of the City's fund structure is presented, it is as follows:

Fund Classification	Governmental			
Fund Type	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
City Funds	General	Asset Sharing	Debt Service	Capital Projects
	General Contingency Reserve	CDBG		Utility Capital Project
	Payroll	Hotel/Motel		Bridge Capital Project
		Parkland Dedication Fee		
		Grants		
		Paving & Drainage		
		Special Revenue		

Fund Classification	Proprietary	
Fund Type	ENTERPRISE	INTERNAL SERVICE
City Funds	Utility	City Garage
	Event Center	
	Golf Course	
	Bridge	

The Utility and Bridge capital project funds are listed as capital project funds but will become consolidated during the annual audit with the Utility and Bridge funds respectively. Based on the audit report ending September 30, 2015, the following funds are considered major funds: General Fund, and Capital projects. The table on the following page shows the relationship between funds and departments.

DEPARTMENT	GENERAL FUND		SPECIAL REVENUES					
	GENERAL FUND	GENERAL CONTINGENCY	CDBG	GRANTS	HOTEL/ MOTEL	PARKLAND DEDICATION	ASSET SHARING	PAVING & DRAINAGE
City Manager's Office	X	X		X	X			
Finance Department	X	X						
Police Department	X			X			X	
Municipal Court	X							
Fire Protection	X			X				
Streets & Alleys	X							X
Innovation & Technology	X							
Municipal Library	X							
Parks & Recreation	X				X	X		
Fire Communication	X							
Human Resources	X							
Planning & Community Development	X		X					
Engineering	X							
Utility								
Event Center								
Bridge								
Golf Course								
Garage								

DEPARTMENT	CAPITAL PROJECTS FUND			DEBT SERVICE	ENTERPRISE FUNDS				INTERNAL SERVICE FUND
	GENERAL CAPITAL PROJECTS	BRIDGE CAPITAL PROJECTS	UTILITY CAPITAL PROJECTS	DEBT SERVICE	UTILITY	EVENT CENTER	BRIDGE	GOLF COURSE	GARAGE
City Manager's Office	X			X	X				
Finance Department									
Police Department	X								
Municipal Court									
Fire Protection	X								
Streets & Alleys	X								X
Innovation & Technology									
Municipal Library	X								
Parks & Recreation	X							X	
Fire Communication									
Human Resources									
Planning & Community Development	X								
Engineering	X	X	X						
Utility			X						
Event Center			X		X				
Bridge		X					X		
Golf Course								X	
Garage									X

GENERAL FUND

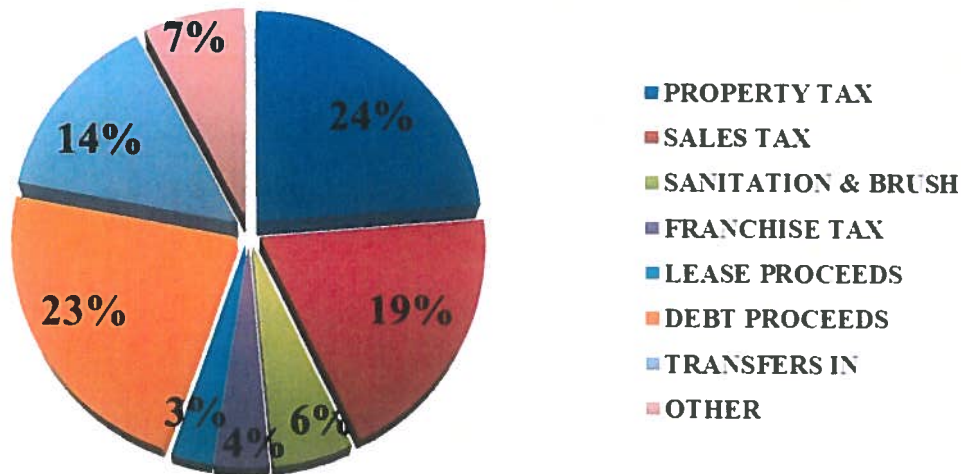
The General Fund is the general operating fund of the City. It is used to account for all financial resources traditionally associated with government, except those required to be accounted for in another fund.

Revenues

The General Fund is expected to generate **\$62,301,625**, which is an increase of approximately \$19.7 million or 46%, over last year's budget. This increase is primarily attributable to a net difference of increases and decreased caused by several reasons.

The first reason is an increase of nearly \$1 in tax revenue and \$14.3 million in debt proceeds. The second reason is an increase in Transfer In of nearly \$4 million.

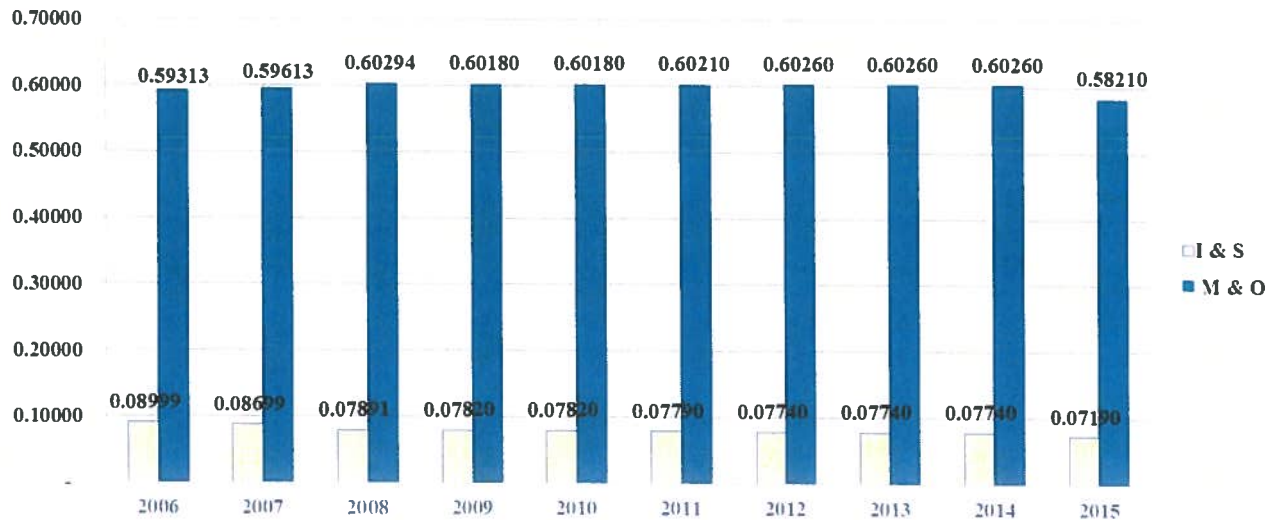
GENERAL FUND REVENUE BY SOURCE



As illustrated in this graph, four major revenue line items account for over \$33.2 million, which is 52.5% of total revenues. The major revenues are the Current Property Tax, \$14,951,600; Sales Tax, \$12,245,000; Sanitation & Brush, \$3,574,700; and Other Franchise Revenues, \$2,445,950.

Current Property Tax (22.6 % of budgeted revenues)

The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. Other than the amount resulting from such rate limitation, there is no legal debt limit. The property tax rate will decrease .026 cents this year. The tax rate this year is 65.400¢ per \$100 taxable assessed value, as determined by the Hidalgo County Appraisal District. The certified assessed value increased from \$2.416 billion to \$2.592 billion (net of protested property). This represents an increase of \$175.6 million, or about 7.3% over the prior year. Budgeted current ad-valorem tax revenues are \$13.9 million. This represents a decrease of \$70,000, or about .5% over the prior year original budget, this is due to the decreased tax rate in M & O as a result of lowering the total tax rate but leaving the Debt Service portion the same. The 65.400¢ per \$100 valuation is distributed for two purposes: Interest and Sinking (I&S), and Maintenance and Operation (M&O). The I&S is used to pay for bond payments and is put into its own fund, the Debt Service Fund. The M&O is used for general operational expenditures of the City. The following is a distribution of the tax rate for the past ten years:



The blue section of the column is our M&O tax rate while the yellow section of the column is our I&S tax rate. The tax rate has either been reduced or stayed the same for the past ten years. This is yet another strong indicator of the City's fiscal health. Along with the proper management of our tax rate, the City has experienced a healthy trend in the collection of property tax revenues. The City budgeted the estimated 94% collection of the tax levy. The percentage of levy collected has steadily increased in the last ten years, as stated in the following table:

Fiscal Year Ended	Tax Year	Total Tax Levy for Fiscal Year	Collections within the Fiscal Year of the Levy	
			Amount	Percentage of Levy
2006	2005	\$ 9,830,866	\$ 8,980,357	91.3%
2007	2006	\$ 11,014,296	\$ 10,084,357	91.6%
2008	2007	\$ 12,274,614	\$ 11,231,002	91.5%
2009	2008	\$ 14,567,322	\$ 13,390,856	91.9%
2010	2009	\$ 14,823,730	\$ 13,672,751	92.2%
2011	2010	\$ 14,676,859	\$ 13,558,630	92.4%
2012	2011	\$ 14,580,201	\$ 13,770,839	94.4%
2013	2012	\$ 14,756,722	\$ 14,049,408	95.2%
2014	2013	\$ 15,140,127	\$ 14,630,799	96.6%
2015	2014	\$ 16,226,047	\$ 15,345,552	94.6%

Sales Tax (19.3% of budgeted revenues)

One of the most significant revenue line item generators for the General Fund is sales tax. It is the second biggest revenue source and therefore one that must be continuously monitored. It is a gauge of the City's economic health and is also a source of public safety since property tax alone cannot sustain the police and fire departments budgets, sales tax revenues must contribute as well. Due to its historical sensitivity to fluctuations in the strength of the state's economy and to a point, the Mexican peso, the City continues to take a conservative approach in estimating its performance. The sales tax for the City is 1.5% for every eligible purchase. 1% is strictly sales tax, .5% is credit in lieu of property tax (assists in keeping the property tax from increasing). Over the last seven years, the general trend for sales tax receipts is hard to identify.

From fiscal year 2005/06 till last fiscal year, sales tax increased or decreased from one year to the next without any proper reason as to why. We have consistently budgeted very conservative with this revenue source. Our 2014/15 sales tax collection through the month of September 2015 shows an increase of 10% in sales tax revenues compared to the prior fiscal year. The fiscal year 2015/16 sales tax revenues are budgeted at \$12.245 million. This represents a 9% increase in revenues from the past fiscal year's original budget and a 4.5% increase from projected year end actual sales tax revenue. This 4.5% increase is estimated due to the conservative nature of budgeting as well as the fluctuation in the overall economy. The table on the following page provides a good illustration as to the fluctuations in sales tax collections; all collections are identified using the cash basis and is not proper use for financial reporting.

Sales Tax Collection Activities

MONTH	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	Difference FY 14/15 - FY 13/14
OCT.	\$ 929,360	\$ 759,706	\$ 859,104	\$ 954,528	\$ 1,095,758	\$ 1,095,399	1,175,133	\$ 79,734
NOV.	966,454	853,469	934,857	1,025,682	1,009,747	1,064,491	1,272,920	208,429
DEC.	1,031,223	713,001	884,556	914,194	1,065,676	1,151,064	1,255,599	104,534
JAN.	845,773	709,734	849,909	929,064	1,065,003	1,166,651	1,231,604	64,952
FEB.	897,043	884,137	1,029,775	1,214,454	1,132,199	1,301,266	1,403,486	102,220
MAR.	880,930	764,227	811,325	959,178	1,014,839	1,090,660	1,244,493	153,833
APR.	827,859	867,908	857,093	979,239	1,033,280	1,120,837	1,195,832	74,994
MAY	982,711	1,015,352	1,091,964	1,250,746	1,207,076	1,332,207	1,457,421	125,214
JUN.	872,035	847,624	925,577	1,098,232	1,075,570	1,239,819	1,424,397	184,578
JUL.	813,224	840,234	881,787	1,142,386	1,087,853	1,239,026	1,314,960	75,934
AUG.	976,485	989,186	1,065,228	1,226,816	1,203,458	1,284,104	1,433,708	149,604
SEP.	817,638	863,996	960,373	1,131,188	1,034,174	1,183,373	1,356,249	172,876
TOTAL	\$ 10,840,735	\$ 10,108,574	\$ 11,151,549	\$ 12,825,707	\$ 13,024,633	\$ 14,268,899	\$ 15,765,800	\$ 1,496,901
AVERAGE PER MONTH								
	\$ 903,395	\$ 842,381	\$ 929,296	\$ 1,068,809	\$ 1,085,386	\$ 1,189,075	\$ 1,313,817	
INCREASE/(DECREASE) IN SALES TAX COLLECTION								
		\$ (732,161)	\$ 1,042,975	\$ 1,674,158	\$ 198,926	\$ 1,244,265	\$ 1,496,901	
INCREASE FROM PREVIOUS YEAR								
	-6.75%		10.32%	15.01%	1.55%	9.55%	10.49%	
BUDGET VS. ACTUAL VARIANCE ANALYSIS								
Budget - YTD	\$ 9,767,333	\$ 9,955,067	\$ 11,598,933	\$ 13,443,500	\$ 13,443,500	\$ 14,980,000		
Bud vs. Actual	\$ 341,241	\$ 1,196,482	\$ 1,226,774	\$ (418,867)	\$ 825,399	\$ 785,800		
% Difference		10.73%	9.56%	-3.22%	5.78%	4.98%		

Sanitation & Brush Collection (5.8% of budgeted revenues)

Sanitation and Brush Collection is the activity of collecting and disposing of refuse. The budgeted amount for the fiscal year is \$3.6 million, which represents a decrease of \$174,900 or 5%, this is due to the Reduction plan of 5% to the sanitation rates approved by City Council this FY 2014-2015. There is no major increase in water accounts expected for the upcoming fiscal year. The budget is based on the trend in collections in the tables on the following page. All collections are identified using the cash basis and is not proper use for financial reporting.

Sanitation Collection Activities

MONTH	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
OCT.	\$ 340,856	\$ 171,209	\$ 177,081	\$ 185,357	\$ 206,284	\$ 216,654	223,735
NOV.	321,878	158,831	179,947	189,358	206,618	216,132	224,117
DEC.	216,607	178,313	167,138	187,083	208,424	217,398	225,678
JAN.	168,144	169,643	188,928	196,099	208,943	217,983	226,109
FEB.	170,395	177,587	179,455	181,385	209,533	218,494	227,039
MAR.	178,236	198,296	196,784	210,880	210,062	219,221	231,864
APR.	166,448	171,345	167,923	176,839	214,936	223,902	230,863
MAY	163,448	167,741	195,316	182,083	214,901	222,669	230,312
JUN.	206,852	181,568	174,854	182,877	214,597	223,052	230,304
JUL.	179,700	179,296	180,285	191,392	214,836	223,197	230,587
AUG.	159,158	176,004	184,839	205,833	215,034	229,482	210,937
SEP.	172,756	173,190	183,638	165,980	168,829	231,756	-
TOTAL	\$ 2,444,478	\$ 2,103,023	\$ 2,176,188	\$ 2,255,166	\$ 2,492,997	\$ 2,659,940	\$ 2,491,545

AVERAGE PER MONTH

\$ 203,707 \$ 175,252 \$ 181,349 \$ 187,931 \$ 207,750 \$ 221,662 \$ 207,629

INCREASE/(DECREASE) IN SANITATION COLLECTION

\$ (341,455) \$ 73,165 \$ 78,978 \$ 237,831 \$ 166,943 \$ 63,361

INCREASE FROM PREVIOUS YEAR

-13.97% 3.48% 3.63% 10.55% 6.70% 2.61%

Brush Collection Activities

MONTH	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
OCT.	\$ 75,194	\$ 76,287	\$ 76,490	\$ 78,680	\$ 87,908	\$ 91,430	93,708
NOV.	63,913	70,047	77,853	80,500	88,240	91,408	93,931
DEC.	89,075	77,232	72,846	80,655	88,798	91,976	94,307
JAN.	77,722	73,299	80,867	82,870	89,165	92,197	94,699
FEB.	76,623	76,210	75,320	76,033	89,396	92,360	94,911
MAR.	80,583	86,349	84,262	89,437	89,506	92,683	95,015
APR.	78,091	73,409	71,667	74,487	91,008	94,085	96,507
MAY	73,780	72,455	82,752	76,371	90,767	93,504	95,964
JUN.	95,020	77,653	73,807	77,590	90,597	93,338	95,859
JUL.	80,301	77,703	76,687	80,458	90,614	93,420	85,893
AUG.	71,558	76,165	77,880	87,773	90,658	93,441	85,888
SEP.	76,145	73,740	78,429	87,826	130,395	143,190	-
TOTAL	\$ 938,005	\$ 910,549	\$ 928,860	\$ 972,680	\$ 1,117,052	\$ 1,163,032	\$ 1,026,682

AVERAGE PER MONTH

\$ 78,167 \$ 75,879 \$ 77,405 \$ 81,057 \$ 93,088 \$ 96,919 \$ 85,557

INCREASE/(DECREASE) IN BRUSH COLLECTION

\$ (27,456) \$ 18,311 \$ 43,820 \$ 144,372 \$ 45,980 \$ 6,840

INCREASE FROM PREVIOUS YEAR

-2.93% 2.01% 4.72% 14.84% 4.12% 0.67%

Franchise Taxes (4% of budgeted revenues)

Franchise taxes are collected from the electric, telephone, gas, and sewer, and cable television companies. Over the past couple of years, it has experienced a steady upward trend. Total budgeted franchise tax revenues for next fiscal year are nearly \$2.45 million. This is an increase of \$218,000 or 10% from the prior budget.

Other Revenues (7.5% of budgeted revenues)

Other revenues are budgeted at \$4.8 million. Other revenues mainly consists of license and permits (\$837,000), fines and fees (\$1,312,000), charges for services (\$832,225) and bingo & mixed beverage tax (\$108,150).

Transfers (14.4 % of budgeted revenues)

Transfer revenues are budgeted at \$9.1 million. Transfers are due from four sources: Bridge revenues over operations (\$8,511,700), PEDC reimbursement for administrative services (\$300,000) and Utility Fund's reimbursement for administrative services (\$336,800).

Expenditures

The General Fund's overall expenditures, including transfers-out are \$62.3 million, an increase of \$19.7 million or 46% of last year's original budget. There are two main reasons for this increase. First is the increase of over \$14.3 million dollars in Transfers Out to General and Bridge CIP Fund from Debt Proceeds and the \$2.6 million increase in Personnel service expenses. A second reason is the increase of \$1.4 million in capital outlay financed through capital leases.

Chart 1-Expenditure by Function

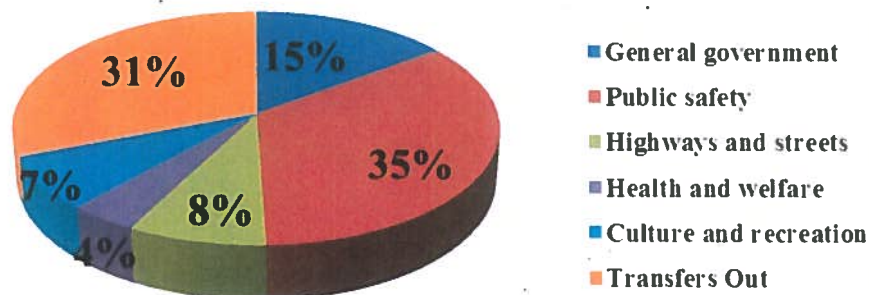


Chart 2-Expenditure by Department

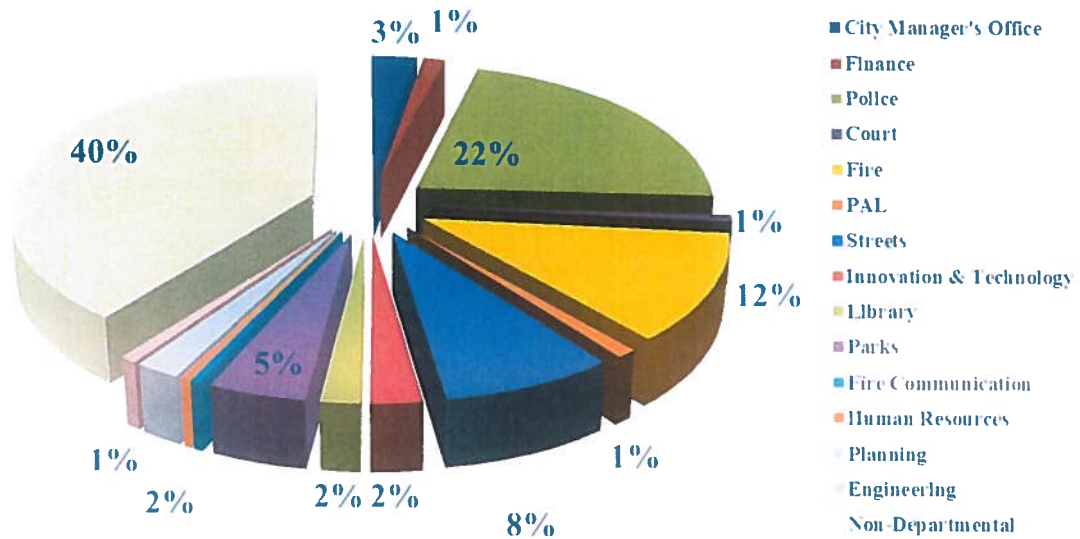
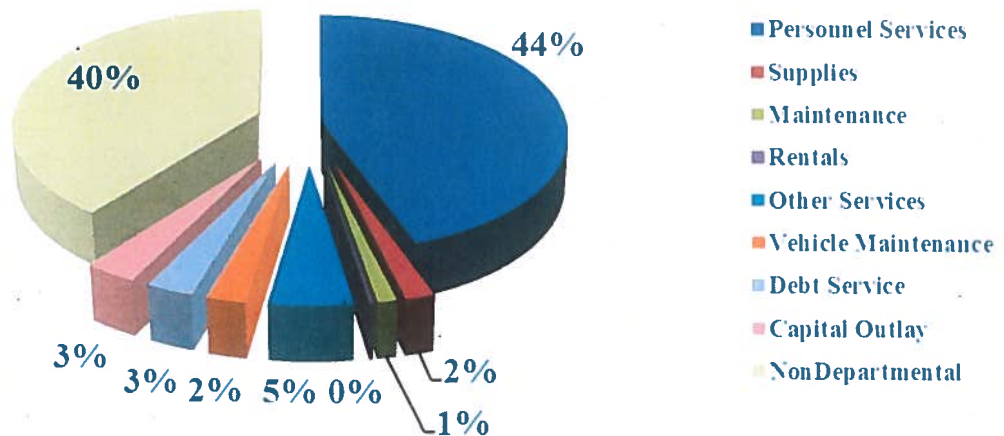


Chart 3-Expenditure by Activity



To allow more analysis of the expenditures, the following tables are presented. The major changes are an increase in Non-departmental due Transfers Out to Capital Projects Funds in capital outlay for Fire Department, an increase in Parks & Recreation due to increase personnel services for seasonal employees.

Table 1 – Change in Departmental Budget-Original Prior Year Budget Compared to this Year's Budget

DEPARTMENT	FISCAL YEAR		Increase/ (Decrease)	Percent Change
	Budget 2014-2015	Budget 2015-2016		
City Manager's Office	2,251,871	1,697,460	(554,411)	-11.02%
Finance	974,840	811,400	(163,440)	-16.68%
Police	12,163,200	13,409,340	1,246,140	10.07%
Court	383,470	455,690	72,220	18.81%
Fire	6,127,450	7,413,830	1,286,380	25.97%
PAL	456,010	589,060	133,050	22.67%
Streets	5,041,290	5,094,510	53,220	0.89%
IT	1,311,970	1,513,150	201,180	13.15%
Library	1,051,640	1,172,900	121,260	10.67%
Parks	2,296,060	2,845,070	549,010	20.13%
Communication	317,190	307,950	(9,240)	-2.91%
Human Resources	-	249,240	249,240	100.00%
Planning	1,229,490	1,286,600	57,110	4.14%
Engineering	383,850	474,550	90,700	23.63%
Non-Departmental	6,583,270	6,171,680	(411,590)	116.29%
Transfer Out	2,010,190	18,809,195	16,799,005	
	\$ 42,581,791	\$ 62,301,625	\$ 19,719,834	

On the following page, Table 2 has several major changes. The Police and Fire Department have an increase of over \$3,000,000 combined due to the increase in Civil Service base pay and purchase of fleet. The Transfer out Increase difference of over \$12.2 million is mainly due to debt proceed transfers to CIP projects.

Table 2- Change In Departmental Budget-Amended Prior Year's Budget Compared to this Year's Budget

DEPARTMENT	FISCAL YEAR		Increase/ (Decrease)	Budget Year % Change	% of FY 2015,2016 Budget
	2015-2016	Amended 2014-2015			
City Manager's Office	\$ 1,697,460	\$ 5,109,527	\$ (3,412,067)	-201.0%	2.7%
Finance	811,400	979,540	(168,140)	-20.7%	1.3%
Police	13,409,340	12,370,200	1,039,140	7.7%	21.5%
Court	455,690	383,970	71,720	15.7%	0.7%
Fire	7,413,830	7,105,450	308,380	4.2%	11.9%
PAL	589,060	586,810	2,250	0.4%	0.9%
Streets	5,094,510	5,950,290	(855,780)	-16.8%	8.2%
Innovation & Technology	1,513,150	1,529,684	(16,534)	-1.1%	2.4%
Library	1,172,900	1,136,640	36,260	3.1%	1.9%
Parks	2,845,070	2,727,544	117,526	4.1%	4.6%
Fire Communication	307,950	317,190	(9,240)	-3.0%	0.5%
Human Resources	249,240	-	249,240	100.0%	0.4%
Planning	1,286,600	1,379,490	(92,890)	-7.2%	2.1%
Engineering	474,550	383,850	90,700	19.1%	0.8%
Non-Departmental	6,171,680	7,073,270	(901,590)	-14.6%	9.9%
Transfer Out	18,809,195	6,510,190	12,299,005	65.4%	30.2%
	\$ 62,301,625	\$ 53,543,645	\$ 8,757,980		

Table 3 – Departmental Change in Budget without Capital Purchases

DEPARTMENT	FY 14/15 Amended		FY 15-16		Percent Change
	Budget w/o Capital Purchases	Budget w/o Capital Purchases	Increase/ (Decrease)		
City Manager's Office	\$ 5,109,527	\$ 1,697,460	\$ (3,412,067)		-11.0%
Finance	979,540	811,400	(168,140)		-16.7%
Police	12,278,200	12,989,340	711,140		10.1%
Court	383,470	455,690	72,220		18.8%
Fire	6,255,450	6,528,830	273,380		26.0%
PAL	586,810	589,060	2,250		22.7%
Streets	5,356,790	4,624,110	(732,680)		0.9%
IT	1,429,684	1,513,150	83,466		13.2%
Library	1,051,640	1,087,900	36,260		10.7%
Parks	2,727,544	2,845,070	117,526		20.1%
Communication	317,190	307,950	(9,240)		-2.9%
Human Resources	-	249,240	249,240		100.0%
Planning	1,379,490	1,286,600	(92,890)		4.1%
Engineering	383,850	474,550	90,700		23.6%
	\$ 38,239,185	\$ 35,460,350	\$ (2,778,835)		

As a reminder, the detailed information used for these graphs can be obtained in the General Fund section of this budget.

GENERAL CONTINGENCY RESERVE

This fund accounts for the responsible administration of the City's unreserved fund balance.

During the September 30, 2007 annual audit, the unreserved fund balance was identified as being negative \$6.4 million. By September 30, 2010, the unreserved fund balance was fully funded at \$8 million. By City charter, 3% to no more than 5% must be budgeted as contingency reserve. These funds are not combined with the pooled cash bank account but are in a separate bank account to be used only for emergency situations.

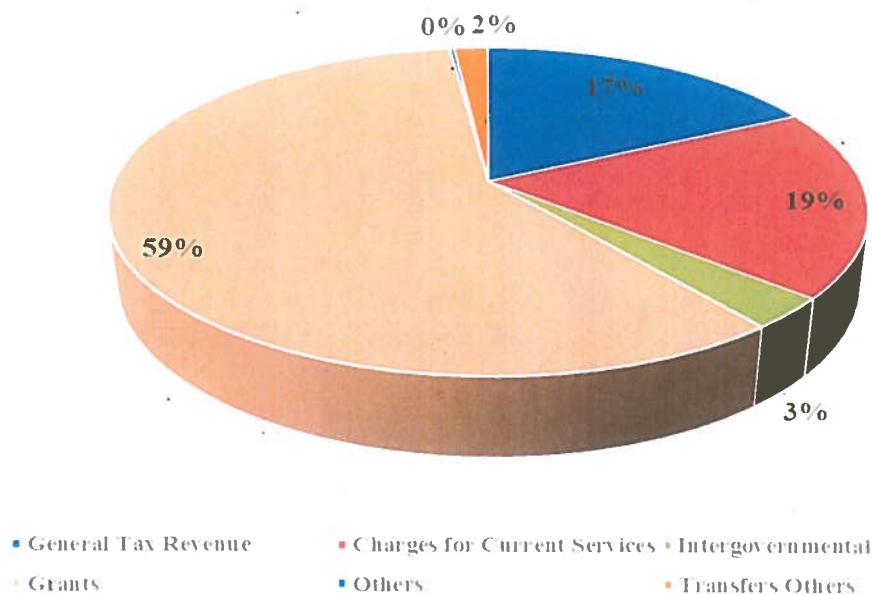
SPECIAL REVENUE

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

Revenues

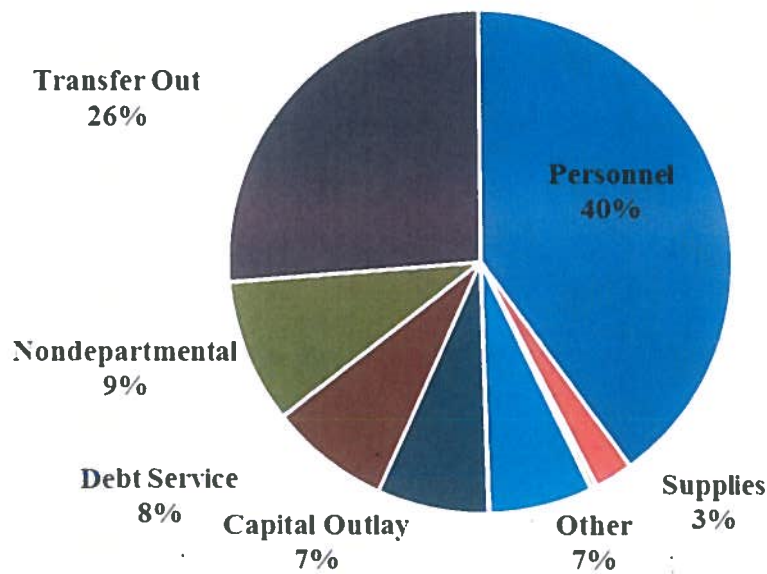
The funds received that are specified for a specific purpose are separated from the general fund and put into a group of funds called special revenue funds. A total of \$4,852,800 special revenue funds are budgeted. Grants and intergovernmental account for \$2.9 million of revenues, non-property tax account for \$850,000, fees and charges account for \$900,000, and interest income accounts for the remaining. The following graph describes the importance of each revenue source for the special revenue funds as a percentage of the overall budgeted special revenue revenues.

Special Revenue by Source



Expenditures

A total of \$5,477,800 special revenue expenditure funds are budgeted. Personnel account for \$1,773,490 of expenditures, supplies account for \$196,310 maintenance, rentals and vehicle maintenance account for \$596,800, other services account for \$891,590, debt service accounts for \$426,960; capital outlay accounts for \$1,078,140, non-departmental expenditures account for \$1,429,190, and the remaining \$5,200 is due to transfers out. The graph on the following page describes the importance of each expenditure activity for the special revenue funds as a percentage of the overall budgeted special revenue expenditures.



Community Development Block Grant (CDBG)

This fund was established to account for grant revenues that meet the program objectives set forth by the U.S. Department of Housing & Urban Development in providing affordable housing, a suitable and viable living environment and expanding economic opportunities.

The CDBG Fund will receive \$1,212,500 HUD funds this fiscal year. Total budgeted revenues and expenditures for this fund are \$1,212,500.

Asset Sharing

This fund accounts for forfeitures awarded to the City by the federal and state courts and drug enforcement agencies. Revenues are restricted for police supplies and only to be used if general funding is not available.

Total budgeted revenues for this fund are \$150,000, its expenditure budget is \$790,000 which will be funded by this funds reserves.

Parkland Dedication

Created by Ordinance O-99-49 on August 1, 1999, this fund accounts for contributions that developers are required to make when creating subdivisions to provide recreational areas in the form of neighborhood and community parks.

Total budgeted revenues for this fund are \$5,000.

Grants

This fund was established to account for general grant revenues award to the City. Three departments will utilize this fund: Police, PAL and Public Works.

Total budgeted revenues for this fund are \$1,725,300. Police Department grant revenues are budgeted at \$1,640,300; PAL at \$25,000 and Public Works at \$60,000.

Paving & Drainage

Created by Ordinance O-2006-50 on September 19, 2006, this fund accounts for fees assessed to all utility service accounts. The fees are to be used for paving and drainage improvements in the City of Pharr. On September 2, 2014, paving and drainage fees were increased by \$.50 cents for regular residential, senior citizen and commercial accounts by Ordinance O-2014-40.

Total budgeted revenues and expenditures for this fund are \$900,000 respectively. This year all paving drainage fees will be transfer out to General CIP Fund to help fund the 4 Year City-Wide Paving Project.

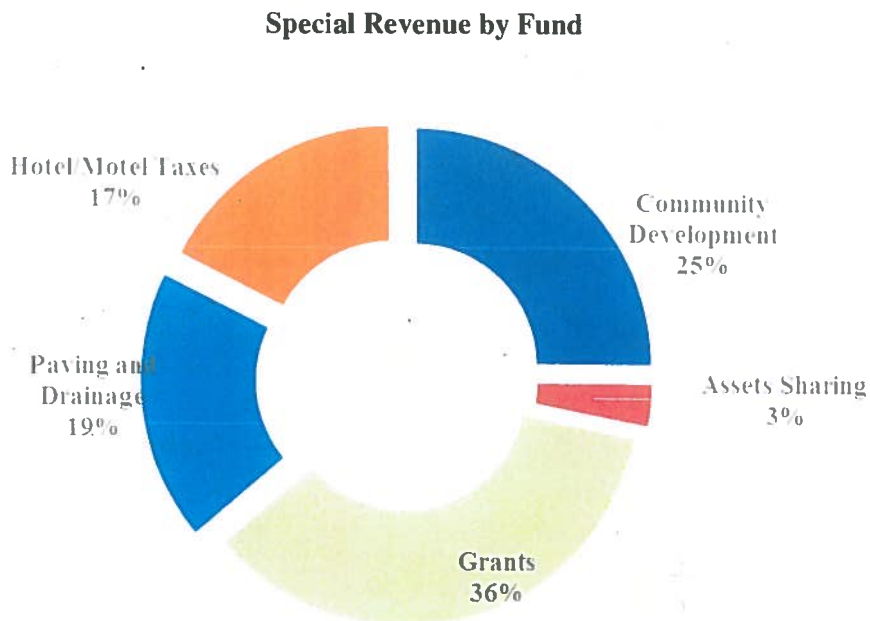
Hotel/Motel

This fund accounts for revenue from a seven percent tax levied upon the cost of City hotel and motel rooms with a daily rate over \$2. According to state civil statutes, this tax revenue can be used to promote tourism, maintain and repair convention facilities, promote the arts and humanities, or any other purpose directly related to these activities. This year the

Total budgeted revenues and expenditures for this fund are \$850,000.

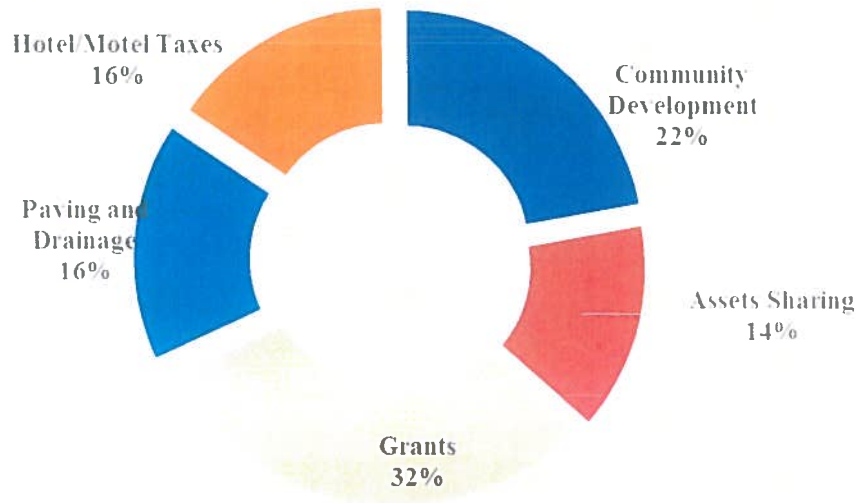
Special Revenue by Fund

The following graph distributes the total special revenue per fund.



Expenditures for the special revenue funds are distributed in various ways. Total expenditures for special revenue funds total \$5,477,800. The graph on the following page should help in analyzing which special revenue funds are budgeted in comparison to one another.

Special Revenue Expenditure by Fund



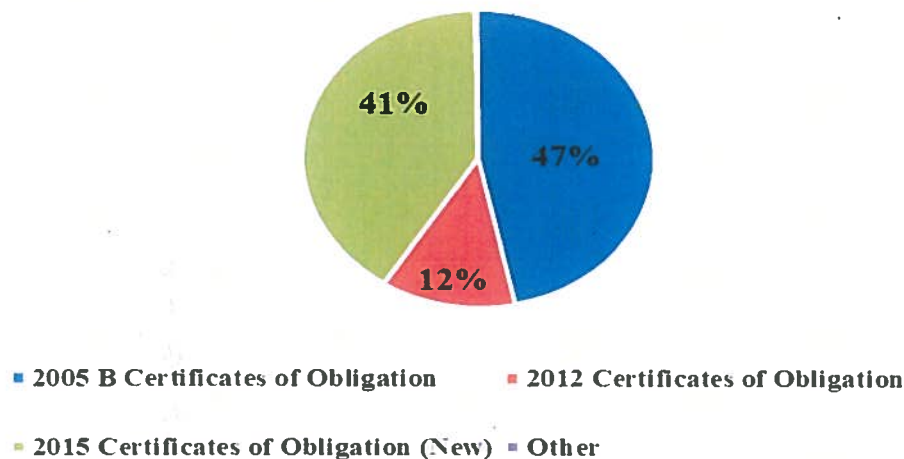
DEBT SERVICE

The Debt Service Fund is used to account for the accumulation of resources for the payment of general long-term debt principal and interest and related cost. An ad valorem tax rate and tax levy is required to be computed and levied, which will be sufficient to produce the funds required to pay principal and interest as it comes due and provide the interest and sinking reserve fund.

This fiscal year, bond payments and expenditures are estimated to be \$4,501,200. In the calculation of the tax rate, only bond liabilities were used to calculate the amount needed for liabilities. A new Issuance is budgeted for FY2015.2016 and the debt payments are budgeted accordingly. The collection of taxes should be sufficient to cover the expenditures of the outstanding liability. At a collection rate estimated at 92%, current property tax revenues are estimated to generate \$1,814,600 and other revenue is budgeted at \$2,630,100.

The following graph distinguishes the liabilities in comparison to the total debt service fund liability.

Debt Service Expenditures



CAPITAL PROJECT FUNDS

The Capital Project Fund is used to account for financial resources used for the acquisition or construction of major capital facilities and infrastructure, depending on the project; they are financed by general and proprietary resources.

GENERAL CAPITAL PROJECTS

The City's capital projects, once put on hold for several years in order to correct our fiscal situation, has been restarted. Our current plans range in purpose from public service, cultural, and street. Total budgeted expenditures are \$23,663,200. Funding for these projects will come from different sources including unrestricted fund balances, grants, and bond proceeds.

The following is a brief description of the capital projects budgeted for Fiscal Year 2015-2016:

- ❖ **Southside Recreational Center**-This project is to be a Full service technology Center with multi-purpose community training meeting rooms and a gymnasium. This will revitalize the immediate neighborhoods and promote educational progress within the community.
- ❖ **Transmaritime**-Participation with private development on building the extension of Juniper Street for improving Industrial Freight Mobility. Extended from HiLine Road to Military Highway.
- ❖ **Traffic Signal Sioux Rd**- Design and installation of a traffic control signal for the traffic safety and traffic flow of the intersection. Improvements to include pedestrian signals and street lighting.
- ❖ **Downtown Lighting** – Revitalization downtown street lighting from Business 83 to Polk Avenue on Business 281 (Cage Blvd) with a new decorative light pole pedestals to increase both visibility and mobility safety.
- ❖ **Park Water Features**-Beautify parks with water features in three main City Parks;
- ❖ **Downtown Sequencing**-Downtown signalization improvement from Ridge Road to Polk Avenue consists of installing new traffic signal equipment for synchronization improvement and efficiency mobility.
- ❖ **Navarro**-Reconstruction of a residential roadway adding drainage, sidewalks, and lighting for improving mobility and safety.
- ❖ **Hi-Line**-Reconstruction of a residential roadway adding drainage, sidewalks, and lighting for improvement mobility and safety.
- ❖ **Egly/Sugar**-Drainage Improvement project to alleviate the flooding occurring at the intersection. Improvement consists of a building a regional detention facility in conjunction with the Pharr Housing Authority and diverting the storm water into a pond for detaining and then releasing.
- ❖ **1st Year Paving**-Improvements consist of rehabilitating asphalt in our transportation system to maximize customer satisfaction and increasing mobility safety.
- ❖ **Bike Trail**-Regional linear park facility to enhance connectivity for pedestrian traffic between the cities of San Juan, Pharr and McAllen. The trail will connect the hike and bike trail system.

- ❖ **Eldora Street Improvements-** Hidalgo County and City of Pharr cooperative partnership project improving a major collector by adding capacity from a two lane roadway to a four (4) lane with a continuous left turn facility to improve mobility safety and efficiency.
- ❖ **Pharr/McAllen Lateral Drain Improvements:** Hidalgo County Drainage District No. 1 and City of Pharr cooperative partnership to develop a drainage/flood control improvement to provide flood relief within the Northwest Central areas nested between US 83, BS 83, and US 281 of the City of Pharr.
- ❖ **Anaya and Veterans Widening Projects-** Projects are to improve a major collector from a two lane facility to a four (4) lane with continuous left turn facility to improve mobility safety, efficiency and economic development.

The following table outlines the project and the related financing needs for the general capital projects:

	Cost	Funds on Hand	Grant Funding	CO 2015 Bond Proceeds	Required City Funding	Total
Transmaritime	\$ 124,000	\$ 124,000	\$ -	\$ -	\$ -	\$ 124,000
Traffic Signal-Sioux /Sugar	75,000	75,000	-	-	-	75,000
Traffic Signal-Veterans/Kelly	150,000	150,000	-	-	-	150,000
Traffic Signal-Veterans/Minessota	150,000	46,975	-	103,025	-	150,000
Traffic Signal-Veterans/Eldora	150,000	-	-	150,000	-	150,000
Bike Path Stripping	15,000	15,000	-	-	-	15,000
Northside Park	80,000	80,000	-	-	-	80,000
Downtown Lighting Construction	350,000	350,000	-	-	-	350,000
Downtown Lighting Sequencing	350,000	300,000	-	50,000	-	350,000
Southside Recreation Center	4,425,000	-	1,200,000	3,225,000	-	4,425,000
Navarro	850,000	850,000	-	-	-	850,000
STC Land Donation	2,500,000	2,500,000	-	-	-	2,500,000
Hi-Line	1,000,000	-	-	1,000,000	-	1,000,000
Traffic Sign-Eldora	200,000	-	-	200,000	-	200,000
Beautification	120,000	120,000	-	-	-	120,000
1st Year Paving Project	4,000,000	1,477,975	-	590,000	1,932,025	4,000,000
Arnold Elementary	1,000,000	-	-	1,000,000	-	1,000,000
Hike & Bike Trail	951,000	-	-	51,000	900,000	951,000
Water Feature-Victor Garcia Park	300,000	-	-	300,000	-	300,000
Water Feature-Jones Box Park	300,000	-	-	300,000	-	300,000
Water Feature-Dr.Long City/School Park	300,000	-	-	300,000	-	300,000
Drainage/Egly	333,200	301,225	-	31,975	-	333,200
El Dora Fire Station	1,000,000	-	-	1,000,000	-	1,000,000
El Dora Street Project	1,450,000	-	-	1,450,000	-	1,450,000
Pharr/McAllen Lateral Drainage	490,000	490,000	-	-	-	490,000
Anaya East Widening	1,000,000	1,000,000	-	-	-	1,000,000
Anaya Widening Project	1,000,000	-	-	1,000,000	-	1,000,000
Veterans Widening Project	1,000,000	-	-	1,000,000	-	1,000,000
Total	\$ 23,663,200	\$ 7,880,175	\$ 1,200,000	\$ 11,751,000	\$ 2,832,025	\$ 23,663,200

UTILITY CAPITAL PROJECTS

The utility project revenues are budgeted at \$11,589,300. The expenditures are budgeted at \$14,359,300. For this fiscal year, there are four projects: 1) Lift Station upgrade for \$2,000,000; 2) Eldora Water Tower and Transmission Lines Clarifier No. 1 and Clarifier No. 2. The funding for these projects will come from Texas Water Development Board Grant \$11,589,300 and from reserves.

The following is a brief description of the main Utility capital projects budgeted for Fiscal Year 2015-2016:

- ❖ **Lift Station & Forcemain Upgrade**-To upsize the force main from Lift Station 25 on Nolana to Sioux Rd from an 8" inch to 16" inch and upsize the pumps from 4" inch pumps to a 6" pumps and increase the capacity wet well at LS 25.
- ❖ **El Dora Water Tower and Utility Transmission Lines**-Constructing an 1 MG Water Tower on the North side of Pharr; plus, installing a 20" and 16" water transmission line to transfer water from the WTP to the Expressway Water Tower, LBJ Water Tower, and the new water tower. Project cost is approximately \$12 million with the city receiving loan forgiveness from TWDB for about \$3.6 million.

The following table outlines the project and the related financing needs for the general capital projects:

	Cost	TWDB Grant	Cash on Hand	Total
Eldora WT & Utility Transmission Lines	\$ 11,589,300	\$ 11,589,300	\$ -	\$ 11,589,300
Clarifier No. 1	370,000	-	370,000	370,000
Clarifier No. 2	400,000	-	400,000	400,000
LS No. 25	2,000,000	-	2,000,000	2,000,000
Total	\$ 14,359,300	\$ 11,589,300	\$ 2,770,000	\$ 14,359,300

BRIDGE CAPITAL PROJECTS

The bridge project revenues are budgeted at \$17,251,400. The expenditures are budgeted at \$19,120,600. The difference to cover the expenditures will be used from cash of hand of \$1,869,200. For this fiscal year, there are eight main projects: 1) Staging Area POE, 2) Relocation of Entrance Booths, 3) Northbound Lanes, 4) Exit Booths, 5) BSIF Connector, 6) Expansion of Inspection Dock Phase I, 7) Expansion of Inspection II and 8) USDA Lab/Training Center.

The following is a brief description of the main Bridge capital projects budgeted for Fiscal Year 2015-2016:

- ❖ **Truck Staging Area Inside the Port of Entry.** The staging area will be a temporary truck parking area, which will help keep the trucks off of the bridge, relieving congestion and reducing idling. CBP officers will have a better control of the trucks, and will be able to direct commercial traffic to different areas of the port for further inspection.
- ❖ **Entrance Booth and Road Expansion-** The expansion of the roadway leading to the Mexico customs export lot, along with the entrance booth will help expedite the flow of commercial traffic from Mexico to the U.S., allowing for more capacity on the bridge and the ability to inspect more trucks at one time. Additionally, it will create a direct passage for secure, certified and empty trucks, also known as gate-to-gate.

- ❖ **Exit Booth Expansion-** The exit booth expansion and relocation will help expedite the flow of traffic inside the port. Trucks will be able to make more crossings both Northbound and Southbound. The City will in-turn collect more revenues due to increased commercial Northbound traffic, which naturally travels back Southbound into Mexico.
- ❖ **International Trade Center Building-** The projected economic benefits from the trade center will be: Increased cross-border traffic (commercial/domestic), Growth in manufacturing (light/heavy), logistics, cold storage and other related industries, Higher demand for skilled workers/higher demand for specialized training, Continued attraction of service industries, Expansion of markets, Expansion of suppliers, Boom in property tax revenue from new commercial and residential, Increase in tourism and entertainment venues, Attraction of more retail and restaurants, Spike in sales tax revenue, Decrease in unemployment rate, Creation of more jobs/higher paying jobs.
- ❖ **BSIF Connector and Fast Lane-** The Border Safety Inspection Facility (BSIF) connector and fast lane will help connect the Pharr POE to the new BSIF where trucks will be inspected faster by the Texas Department of Public Safety (DPS). The connectivity to the BSIF will make our bridge more attractive for new potential clients, in-turn increasing our commercial traffic.

The following table outlines the project and the related financing needs for the Bridge Capital Projects:

	Cost	Funds on Hand	Grant Funding	Co 2015 Bond Proceeds	Total
Staging Area POE	\$ 3,535,400	\$ 817,432	\$ 2,160,000	\$ 540,000	\$ 3,517,432
Relocation of Entrance Booths	2,620,000	-	2,095,000	525,000	\$ 2,620,000
Northbound Lanes	3,359,200	169,168	2,690,000	500,000	\$ 3,359,168
Exit Booths	985,000	36,000	789,000	160,000	\$ 985,000
BSIF Connector	1,513,000	-	1,211,000	320,000	\$ 1,531,000
Expansion of Inspection Dock Phase I	3,244,000	360,200	2,595,200	288,600	\$ 3,244,000
Expansion of Inspection Dock Phase II	2,432,000	486,400	1,945,600	-	\$ 2,432,000
USDA Lab /Training Center	1,432,000	-	1,145,600	286,400	\$ 1,432,000
Total	\$ 19,120,600	\$ 1,869,200	\$ 14,631,400	\$ 2,620,000	\$ 19,120,600

ENTERPRISE FUNDS

The enterprise fund is used to account for those operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, cost incurred and/or net income necessary for management accountability. There are four enterprise funds: Utility Fund, Event Center, Bridge Fund, and Golf Course Fund.

Utility Fund

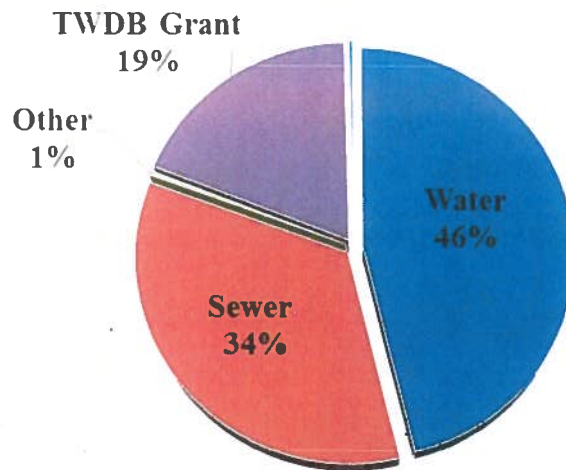
The Utility Fund was established to account for the City's water and sewer/wastewater system operations.

Revenues

The Utility Fund is expected to generate \$16,327,400, which is an increase of 15% compared last year's original budget.

As illustrated in the following graph, there are three main revenue sources. The major revenue source comes from water and sewer revenues due to consumption. Water is budgeted at \$7.55 million; this is a reduction of .5% from the previous budget. The decrease is due to the utility Water Reduction Plan that was established this FY 2014-2015. Sewer is budgeted at \$5.6 million; this is a 3% decrease from the previous budget. Other revenue is budgeted at \$3,171,700; this is an increase of 90% from the previous budget, this is due to a TWDB Grant Revenue projected to be earned this next fiscal year of \$3, 072,300. The following pie-chart identifies the revenue sources that make up the funds revenues.

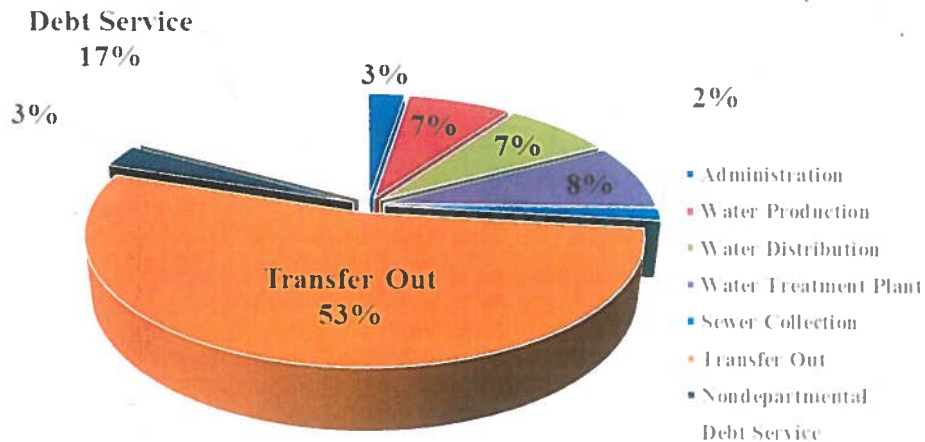
Utility Revenue Source



Expenses

The Waterworks and Sewer System's overall appropriation, including expenses and transfers-out is \$27.6 million, an increase of \$13.4 million or 94.3 % of last year's budget. The major reason for this Increase is due to the increase of \$13.4 million dollars in transfer out to Utility CIP Fund from TWDB cash on hand. The pie-chart on the following page depicts how the expenses are allocated among activities.

Utility Expense By Activity



The table below identifies the budget comparison per department:

	Fiscal Year		Increase/ (Decrease)	Percent Change
	2015/2016	2014/2015		
Administration	\$ 701,400	\$ 641,810	\$ 59,590	9.3%
Water Production	1,987,080	2,073,470	(86,390)	-4.2%
Water Distribution	2,046,000	2,464,280	(418,280)	-17.0%
Water Treatment Plant	2,272,000	2,288,910	(16,910)	-0.7%
Sewer Collection	392,500	563,900	(171,400)	-30.4%
Transfer Out	14,696,100	465,900	14,230,200	3054.3%
Nondepartmental	799,560	1,114,160	(314,600)	-28.2%
Debt Service	4,720,060	4,598,930	121,130	2.6%
	\$ 27,614,700	\$ 14,211,360	\$ 13,403,340	94.3%

EVENT CENTER FUND

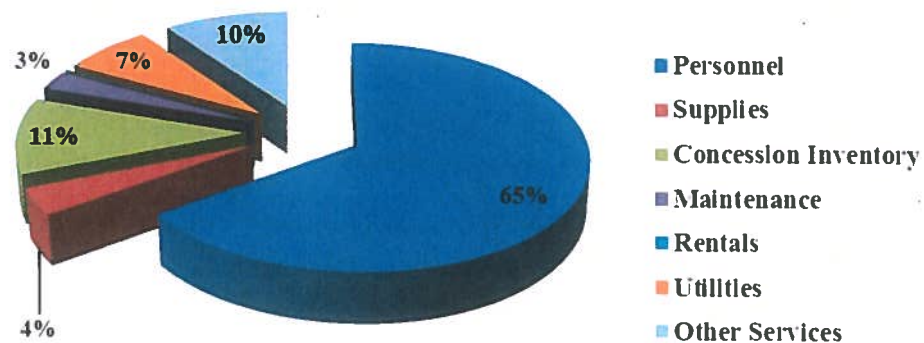
The Event Center Fund was established to account for the rent, facility and concession fees collected throughout the year from concerts held by outside promoters, events hosted by citizens, galas and conventions.

Revenues

The Event Center revenues are budgeted at \$905,000 which is an increase of \$220,790, or 34%, of last year's budget. The reason for this increase is due to the Concession Revenues increase of \$120,000 due to the City taking over the Concession operations this coming fiscal year 2015.2016. This also brings more labor so about \$190,000 more is needed to cover for Inventory and Labor due to projected increase in operations.

Expenses

The Event Center overall appropriation, including expenses and transfers-out is \$905,000, an Increase of \$256,000, a 39% of last year's budget. The Increase is mainly due to the concession inventory and labor.



BRIDGE FUND

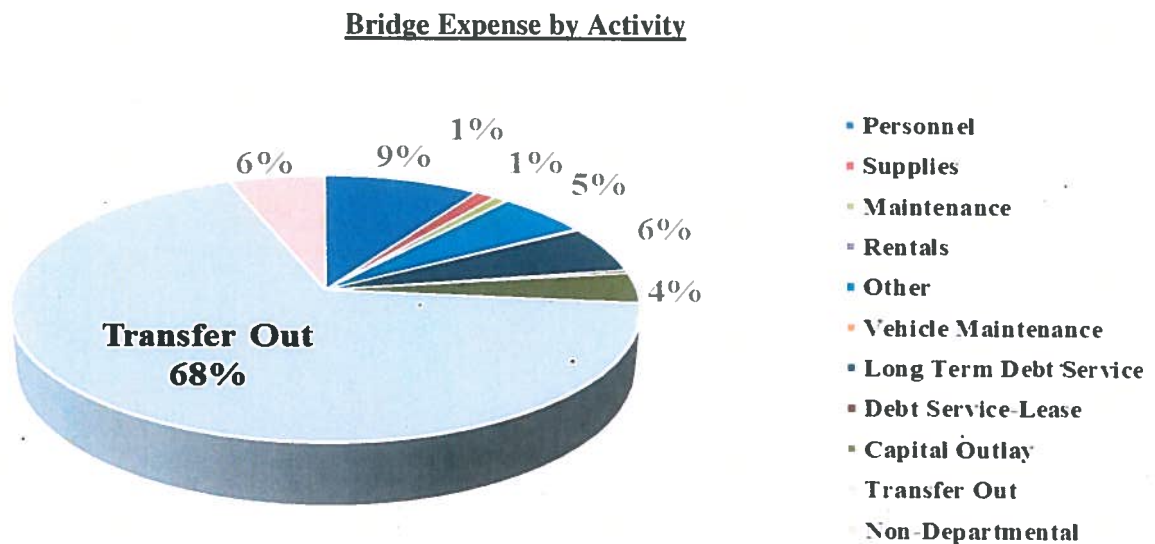
The Bridge Fund was established to account for the City's international bridge operations. The bridge enables traffic to flow to and from Mexico.

Revenues

The Bridge Fund revenues are budgeted at \$13,444,100 which is an increase of \$4.1 million, or 44%, of last year's budget. The reason for this significant increase is mainly due to lease proceeds projected to be received during 2015-2016 for \$510,000 for the expected bridge renovations and for the toll rates increase along with the stabilization of projected bridge traffic.

Expenses

The bridge's overall appropriation, including expenses and transfers-out is \$13,444,100 million, an increase of \$2.6 or 24% of last year's budget. The increase is mainly due to the transfer out of \$9 million expected in 2015-2016 to the General Fund to help for Capital Projects. The following pie-chart depicts how the expenses are allocated among activities.



GOLF COURSE FUND

The Golf Course Fund was established to account for the City owned Tierra Del Sol Golf Course operations.

The Golf Course Fund is balanced and is budgeted at \$1,191,200 which is a decrease of nearly \$312,100 or 2.07%, over last year's expense budget. The decrease is mainly attributable to a decrease in Personnel Services and Capital Outlay.

INTERNAL SERVICE FUNDS

The internal service fund is used to account for the financing of goods or services provided by one department to other departments within the City on a cost-reimbursement basis. There is one internal service fund: Garage Fund.

CITY GARAGE FUND

The City Garage Fund was established to account for fleet maintenance and maintains an inventory of parts for the City-owned vehicles.

This fund receives its revenues from the other funds in the City. Total budgeted revenues and expenses for this fund are \$666,725. The General Fund makes up 71.2% of garage activity, the Utility Fund makes up 24% of garage activity, and other funds make up the remaining 5% of garage activity.

FIDUCIARY FUND

Fiduciary funds are used to account for activities that belong to other entities but managed by the City. The City does not have any fiduciary funds.

CITYWIDE

The City has sixteen different funds that it maintains for the proper administration of City activities and finances per City ordinances and State of Texas laws. The creation of each fund is for the express purpose of segregating funds to ensure that the identification of available assets is properly stated. This fiscal year, no funds were added to the budgeted list.

Revenues for the fiscal year are \$151,583,775. The difference between funds was stated earlier in this Executive Summary. The comparisons between fiscal years are as follows in Table 4:

DEPARTMENT	FISCAL YEAR		Increase/ (Decrease)	Percent Change
	BUDGET 2015-2016	BUDGET 2014-2015		
General Fund	\$ 62,301,625	\$ 42,581,791	\$ (19,719,834)	-31.65%
Community Development Fund	1,212,500	2,121,030	908,530	74.93%
Grants	1,725,300	1,631,550	(93,750)	-5.43%
Hotel/Motel Fund	850,000	850,500	500	0.06%
Parkland Dedication	5,000	5,200	200	4.00%
Asset Sharing	160,000	160,000	-	0.00%
Paving & Drainage	900,000	1,008,000	108,000	12.00%
General Capital Project Fund	15,783,025	411,170	(15,371,855)	-97.39%
Bridge Capital Project Fund	17,251,400	6,366,690	(10,884,710)	-63.09%
Utility Capital project Fund	14,359,300	5,177,300	(9,182,000)	-63.94%
Debt Service Fund	4,501,200	2,831,260	(1,669,940)	-37.10%
Utility Fund	16,327,400	14,211,360	(2,116,040)	-12.96%
Event Center Fund	905,000	-	(905,000)	-100.00%
Bridge Fund	13,444,100	9,330,960	(4,113,140)	-30.59%
Golf Course Fund	1,191,200	1,503,300	312,100	26.20%
Garage Fund	666,725	718,290	51,565	7.73%
Grand Total	\$ 151,583,775	\$ 88,908,401	\$ (62,675,374)	-41.35%

Expenditures for the fiscal year are \$173,245,450. The difference between funds was stated earlier in this Executive Summary. The comparisons between fiscal years are identified as follows:

DEPARTMENT	FISCAL YEAR		Increase/ (Decrease)	Percent Change
	BUDGET 2015-2016	BUDGET 2014-2015		
General Fund	\$ 62,301,625	\$ 42,581,791	\$ (19,719,834)	-31.65%
Community Development Fund	1,212,500	2,121,030	908,530	74.93%
Grants	1,725,300	1,631,550	(93,750)	-5.43%
Hotel/Motel Fund	850,000	850,500	500	0.06%
Parkland Dedication	-	5,200	5,200	-100.00%
Asset Sharing	790,000	790,000	-	0.00%
Paving & Drainage	900,000	1,008,000	108,000	12.00%
General Capital Project Fund	23,663,200	4,165,910	(19,497,290)	-82.39%
Bridge Capital Project Fund	19,120,600	9,601,010	(9,519,590)	-49.79%
Utility Capital project Fund	14,359,300	16,827,300	2,468,000	17.19%
Debt Service Fund	4,501,200	2,831,260	(1,669,940)	-37.10%
Utility Fund	27,614,700	14,211,360	(13,403,340)	-48.54%
Event Center Fund	905,000	-	(905,000)	-100.00%
Bridge Fund	13,444,100	10,830,960	(2,613,140)	-19.44%
Golf Course Fund	1,191,200	1,503,300	312,100	26.20%
Garage Fund	666,725	718,290	51,565	7.73%
Grand Total	\$ 173,245,450	\$ 109,677,461	\$ (63,567,989)	-36.69%

TRANSFERS IN/OUT

There were numerous transfers between funds that were needed during this fiscal year. All transfers are calculated and identified for a stated purpose. The table on the following page identifies the fund that transfers the budget out and the fund that has the transfers going into it. The transfer out must equal the transfers in, which is the case this fiscal year.

TRANSFERS	IN	OUT	PURPOSE
General Fund - Bridge	\$ 3,128,975	-	General Operations
General Fund - Bridge	310,700	-	Funds for Golf Course Operations
General Fund - Bridge	985,000	-	Funds for PPFC #1 Debt Payment
General Fund - Bridge	1,932,025	-	Funds for General Capital Projects
General Fund - Bridge	1,055,000	-	Funds for Incentives
General Fund - Bridge	1,100,000	-	Funds for Debt Service
General Fund - PEDC - Gen Ops	300,000	-	Reimbursement of Admin. Expenses
General Fund - Utility	336,800	-	Reimbursement of Admin. Expenses
General Fund - Parkland	-	-	Reimbursement of Past General Payments
General Fund - CIP		11,751,000	See Corresponding "IN" Comment
General Fund - CIP		1,932,025	See Corresponding "IN" Comment
General Fund - CDBG		82,300	See Corresponding "IN" Comment
General Fund - Debt Service		1,100,000	See Corresponding "IN" Comment
General Fund - Bridge CIP		2,620,000	See Corresponding "IN" Comment
General Fund - Golf	-	310,700	See Corresponding "IN" Comment
General Fund - TIRZ	-	102,700	See Corresponding "IN" Comment
General Fund - Grants	-	78,000	See Corresponding "IN" Comment
General Fund - PPFC #1		985,000	See Corresponding "IN" Comment
General Fund - PAL	-	133,470	See Corresponding "IN" Comment
General Fund - PAL		135,000	See Corresponding "IN" Comment
GRANTS-General	78,000		
Paving & Drainage - General CIP		900,000	See Corresponding "IN" Comment
CDBG - General Fund	82,300	-	To Cover for Admin Expenses
Debt Service Fund-General	1,100,000	-	Funds for Debt Service
Debt Service Fund - Bridge	474,000	-	Funds for Debt Service
Debt Service Fund - PEDC	1,056,100	-	Reimbursement of Long-Term Debt Issuance
Utility Fund - General	-	336,800	See Corresponding "IN" Comment
Utility Fund - Utility CIP	-	14,359,300	See Corresponding "IN" Comment
Event Center-Hotel/Motel	164,500		To Help Balance the Fund
Bridge Fund - General	-	3,128,975	See Corresponding "IN" Comment
Bridge Fund - General		1,100,000	See Corresponding "IN" Comment
Bridge Fund - General	-	310,700	See Corresponding "IN" Comment
Bridge Fund - General	-	985,000	See Corresponding "IN" Comment
Bridge Fund - PAL	-	35,000	See Corresponding "IN" Comment
Bridge Fund - General CIP		1,932,025	See Corresponding "IN" Comment
Bridge Fund - General-Incentives	-	1,055,000	See Corresponding "IN" Comment
Bridge Fund-Debt Service Fund	-	474,000	See Corresponding "IN" Comment
Hotel/ Motel Fund - Event Center		164,500	See Corresponding "IN" Comment
Hotel/Motel Fund-PAL		20,000	See Corresponding "IN" Comment
Hotel/Motel Fund-PEDC		355,500	See Corresponding "IN" Comment

TRANSFERS	IN	OUT	PURPOSE
General CIP - Paving	900,000	-	Funds for 4 Year Paving Project
General CIP - General Fund	1,932,025	-	Bridge Excess Funds to Pay for General CIP
General CIP - General Fund	11,751,000		2015 Debt Proceeds for General CIP Projects
Utility CIP - Utility	14,359,300	-	To Transfer Cash on Hand from TWDB for Projects
Bridge CIP - General Fund	2,620,000	-	2015 Debt Proceeds for Bridge CIP Projects
Golf Fund - General	310,700	-	To Help Balance the Fund
PPFC #1 - General Fund	985,000	-	To Help Balance the Fund
TIRZ-General Fund	102,700	-	City Contributions
PAL - General Fund	133,470	-	To Help Balance the Fund
PAL-General Fund	135,000	-	Festivals Contributions
PAL - Bridge	35,000	-	HUB Phest Contribution 2016
PAL-HOTEL/MOTEL	20,000	-	HUB Phest Contribution 2016
PAL-PEDC	70,000	-	HUB Phest Contribution 2016
PEDC-Hotel/Motel	355,500	-	Funds for Chamber of Commerce
PEDC-PAL	-	70,000	See Corresponding "TN" Comment
PEDC - Gen Operations	-	300,000	See Corresponding "TN" Comment
PEDC - Debt Service	-	1,056,100	See Corresponding "TN" Comment
TOTAL TRANSFERS	\$ 45,813,095	\$ 45,813,095	

CAPITAL EXPENDITURES/EXPENSES

Capital purchases make up a major expenditure for the City. Capital purchases must meet certain criteria to be classified as capital: must be at least \$5,000, and have a useful life of at least three years. The following table describes the entire budgeted capital asset/project activity for this fiscal year.

Capital Assets Purchases

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>	<u>Purpose/Description</u>
General	Police	01-51200-8803	\$ 420,000	(15) Police Vehicles
General	Fire	01-51500-8803	850,000	2016 Quint Ladder
General	Fire	01-51500-8803	35,000	2016 Ford4 X 4
General	Public Works	01-51700-8803	120,000	(1) Dump Truck
General	Public Works	01-51700-8803	103,500	(3) Street Division Unit
General	Public Works	01-51700-8803	89,700	(3) Animal Control Unit
General	Public Works	01-51700-8803	157,200	(6) Animal Control Unit
General	Library	01-52000-8805	85,000	Books
General	Engineering	01-52800-8804	21,900	Scanner and Survey Equipment
			<u>1,882,300</u>	
Bridge	Administration	70-51000-8804	200,000	Remodeling Existing Conference Room
Bridge	Administration	70-51000-8804	270,000	Add 3 Extra Office Space
Bridge	Administration	70-51000-8804	20,000	Add Extra restroom
Bridge	Administration	70-51000-8804	20,000	Add extra private room
			<u>510,000</u>	
Golf	Administration	75-51000-8804	55,000	Gang mower
			<u>55,000</u>	
		Total	<u><u>\$ 2,447,300</u></u>	

CITY-WIDE BUDGET SUMMARY



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CITY OF PHARR, TX
CITY-WIDE REVENUE AND EXPENDITURE/EXPENSES BUDGET

	ACTUAL 2013-20104	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
REVENUES					
<i>General:</i>					
General Fund	\$ 44,149,569	\$ 42,581,791	\$ 50,468,345	\$ 50,223,585	\$ 62,301,625
General Contingency Reserve Fund	-	-	-	-	-
<i>Total General Funds</i>	44,149,569	42,581,791	50,468,345	50,223,585	62,301,625
<i>Special Revenue Funds:</i>					
Community Development Fund	1,894,412	2,121,030	2,121,030	1,774,550	1,212,500
Asset Sharing	657,583	160,000	160,000	598,000	160,000
Parkland Dedication	15,624	5,200	5,200	25,700	5,000
Grants	1,064,622	1,631,550	1,631,550	662,640	1,725,300
Paving & Drainage	848,402	1,008,000	1,008,000	861,000	900,000
Hotel/Motel Fund	980,873	850,500	850,500	900,010	850,000
<i>Total Special Revenue Funds</i>	5,461,517	5,776,280	5,776,280	4,821,900	4,852,800
<i>Capital Project Fund:</i>					
General Capital Project Fund	3,957,134	411,170	4,995,000	4,995,000	15,783,025
Utility Capital Project Fund	4,900,000	5,177,300	5,177,300	-	14,359,300
Bridge Capital Project Fund	1,500,000	6,366,689	6,366,689	-	17,251,400
	10,357,134	11,955,159	16,538,989	4,995,000	47,393,725
<i>Debt Service Fund:</i>					
Debt Service Fund	2,999,868	2,831,260	2,831,260	2,824,060	4,501,200
<i>Internal Service Fund:</i>					
Garage Fund	782,232	718,290	718,290	579,540	666,725
<i>Enterprise Funds:</i>					
Utility Fund	17,911,596	14,211,360	14,166,360	13,990,500	16,327,400
Event Center	-	684,210	649,000	582,160	905,000
Bridge Fund	13,022,289	9,330,960	14,030,960	13,292,040	13,444,100
Golf Course Fund	1,481,879	1,503,300	1,325,300	1,271,250	1,191,200
<i>Total Enterprise Funds</i>	32,415,764	25,729,830	30,171,620	29,135,950	31,867,700
Total Revenues	96,166,084	89,592,610	106,504,784	92,580,035	151,583,775

EXPENDITURES/EXPENSES

General:

General Fund	\$ 45,624,230	\$ 42,581,791	\$ 53,543,945	\$ 51,332,105	\$ 62,301,625
General Contingency Reserve Fund	-	-	-	-	-
<i>Total General Funds</i>	<u>45,624,230</u>	<u>42,581,791</u>	<u>53,543,945</u>	<u>51,332,105</u>	<u>62,301,625</u>

Special Revenue Funds:

Community Development Fund	1,827,421	2,121,030	2,121,030	1,774,550	1,212,500
Asset Sharing	481,358	790,000	790,000	377,000	790,000
Parkland Dedication	5,200	5,200	5,200	5,200	-
Grants	1,064,622	1,631,550	1,631,550	662,640	1,725,300
Paving & Drainage	1,449,400	1,008,000	1,008,000	1,013,000	900,000
Hotel/Motel Fund	95,204	166,290	166,290	68,400	850,000
<i>Total Special Revenue Funds</i>	<u>4,923,205</u>	<u>5,722,070</u>	<u>5,722,070</u>	<u>3,900,790</u>	<u>5,477,800</u>

Capital Project Fund:

General Capital Project Fund	7,444,709	4,165,910	12,721,770	2,275,300	23,663,200
Utility Capital Project Fund	1,993,777	16,827,300	16,827,300	175,331	14,359,300
Bridge Capital Project Fund	108,828	9,601,010	9,601,010	58,180	19,120,600
	<u>9,547,314</u>	<u>30,594,220</u>	<u>39,150,080</u>	<u>2,508,811</u>	<u>57,143,100</u>

Debt Service Fund:

Debt Service Fund	2,899,400	2,831,260	2,636,120	2,636,120	4,501,200
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Internal Service Fund:

Garage Fund	721,589	718,290	718,290	579,540	666,725
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Enterprise Funds:

Utility Fund	16,893,968	14,211,360	14,210,860	12,761,440	27,614,700
Event Center	-	684,210	649,000	580,160	905,000
Bridge Fund	14,683,055	10,830,960	16,630,960	13,540,120	13,444,100
Golf Course Fund	1,394,340	1,503,300	1,325,300	1,271,250	1,191,200
<i>Total Enterprise Funds</i>	<u>32,971,363</u>	<u>27,229,830</u>	<u>32,816,120</u>	<u>28,152,970</u>	<u>43,155,000</u>

Total Expenditures/Expenses	<u>96,687,100</u>	<u>109,677,461</u>	<u>134,586,625</u>	<u>89,110,336</u>	<u>173,245,450</u>
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Net Revenues Over/(Under) Expenditures/Expenses,

Change in Available Resources	<u>\$ (521,016)</u>	<u>\$ (20,084,851)</u>	<u>\$ (28,081,841)</u>	<u>\$ 3,469,699</u>	<u>\$ (21,661,675)</u>
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**CITY OF PHARR, TX COMPONENT UNITS
REVENUE AND EXPENDITURE BUDGET**

	ACTUAL 2013-20104	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	PROPOSED BUDGET 2015-2016
REVENUES					
Pharr EDC	\$ 8,439,537	\$ 3,788,610	\$ 3,788,610	\$ 3,988,221	\$ 4,486,900
PAL	500.052	483,310	1,003,990	1,032,323	1,091,600
Pharr PFC #1	2,897,433	985,000	985,000	985,000	985,000
TIRZ	101.757	118,600	118,600	179,491	157,400
Total Revenues	11,938,779	5,375,520	5,896,200	6,185,035	6,720,900
EXPENDITURES					
Pharr EDC	5,966,880	3,788,610	7,667,764	7,205,430	4,486,900
PAL	463.202	483,310	988,890	1,032,323	1,091,600
Pharr PFC #1	-	985,000	985,000	985,000	985,000
TIRZ	-	-	-	-	157,400
Total Expenditures	6,430,082	5,256,920	9,641,654	9,222,753	6,720,900
Net Revenues Over/(Under) Expenditures, Change in Available Resources	<u>\$ 5,508.697</u>	<u>\$ 118,600</u>	<u>\$ (3,745,454)</u>	<u>\$ (3,037,718)</u>	<u>-</u>



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CITY OF PHARR, TX
CITY-WIDE BUDGET AND CHANGE IN AVAILABLE RESOURCES

	ESTIMATED BEGINNING AVAILABLE FUND BALANCE/ NET POSITION 9/30/15	BUDGETED OPERATING REVENUES 2015-2016	DEBT/OTHER PROCEEDS PROCEEDS 2015-2016	TRANSFER IN 2015-2016	TRANSFER OUT 2015-2016
<i>General:</i>					
General Fund	\$ -	\$ 37,006,725	\$ 16,146,400	\$ 9,148,500	\$ (19,230,195)
General Contingency Reserve Fund	8,300,000	-	-	-	-
<i>Total General Funds</i>	8,300,000	37,006,725	16,146,400	9,148,500	(19,230,195)
<i>Special Revenue Funds:</i>					
Community Development Fund	-	-	-	-	-
Grants	-	-	-	-	-
Hotel/Motel Fund	-	-	-	-	-
Parkland Dedication	-	-	-	-	-
Asset Sharing	630,000	160,000	-	-	-
Paving & Drainage	-	-	-	-	-
<i>Total Special Revenue Funds</i>	630,000	160,000	-	-	-
<i>Capital Project Fund:</i>					
General Capital Project Fund	9,971,834	-	-	14,583,025	-
Bridge Capital Project Fund	3,769,256	14,631,400	-	2,620,000	-
Utility Capital Project Fund	4,507,000	-	-	14,359,300	-
	18,248,090	14,631,400	-	31,562,325	-
<i>Debt Service Fund:</i>					
Debt Service Fund	-	1,871,100	-	2,630,100	-
<i>Enterprise Funds:</i>					
Utility Fund	-	13,159,700	3,167,700	-	(14,696,100)
Event Center	-	740,500	-	164,500	-
Bridge Fund	1,500,000	12,934,100	510,000	-	(9,020,700)
Golf Course Fund	-	880,500	-	310,700	-
<i>Total Enterprise Funds</i>	1,500,000	27,714,800	3,677,700	475,200	(23,716,800)
<i>Internal Service Fund:</i>					
Garage Fund	-	666,725	-	-	-
TOTALS	\$ 28,678,090	\$ 82,050,750	\$ 19,824,100	\$ 43,816,125	\$ (42,946,995)

OPERATING EXPENDITURES/ EXPENSES 2015-2016	CAPITAL OUTLAY 2015-2016	LONG-TERM DEBT SERVICE 2015-2016	TOTAL APPROPRIATIONS (NOT INCLUDING TRANSFERS) 2015-2016	REVENUES OVER/ (UNDER) EXPENDITURES/ EXPENSES 2015-2016	PROJECTED ENDING FUND BALANCE/ NET POSITION 9/30/16
\$ (40,650,030)	\$ (1,775,400)	\$ (396,000)	\$ (42,821,430)	\$ 250,000	\$ 250,000
(40,650,030)	(1,775,400)	(396,000)	(42,821,430)	250,000	8,300,000
-	-	-	-	-	8,550,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(416,000)	(374,000)	-	(790,000)	(630,000)	-
(416,000)	(374,000)	-	(790,000)	(630,000)	-
-	(23,663,200)	-	(23,663,200)	(9,080,175)	891,659
-	(19,120,600)	-	(19,120,600)	(1,869,200)	1,900,056
-	(14,359,300)	-	(14,359,300)	-	4,507,000
-	(57,143,100)	-	(57,143,100)	(10,949,375)	7,298,715
-	-	(4,501,200)	(4,501,200)	-	-
(8,198,540)	-	(4,720,060)	(12,918,600)	(11,287,300)	(11,287,300)
(905,000)	-	-	(905,000)	-	-
(3,089,300)	(510,000)	(824,100)	(4,423,400)	-	1,500,000
(1,057,200)	(55,000)	(79,000)	(1,191,200)	-	-
(13,250,040)	(565,000)	(5,623,160)	(19,438,200)	(11,287,300)	(9,787,300)
(666,725)	-	-	(666,725)	-	-
<u>\$ (59,483,995)</u>	<u>\$ (59,857,500)</u>	<u>\$ (10,520,360)</u>	<u>\$ (125,360,655)</u>	<u>\$ (22,616,675)</u>	<u>\$ 6,061,415</u>

CITY OF PHARR, TX
CITY-WIDE BUDGET SUMMARY OF MAJOR REVENUES & EXPENDITURES/EXPENSES
FISCAL YEAR 2015-2016

	GENERAL FUND		SPECIAL REVENUE FUNDS					
	GENERAL FUND	GENERAL CONTINGENCY	CDBG	GRANTS	HOTEL	PARKLAND DEDICATIO	ASSET SHARING	PAVING & DRAINAGE
REVENUES								
Taxes								
Property Tax	\$ 14,481,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax Penalty and Interest	470,000	-	-	-	-	-	-	-
Sales Tax	12,245,000	-	-	-	-	-	-	-
Franchise Tax	2,445,950	-	-	-	-	-	-	-
Hotel Tax	-	-	-	-	850,000	-	-	-
Other Taxes	183,150	-	-	-	-	-	-	-
Total Taxes	29,825,700	-	-	-	850,000	-	-	-
Sanitation and Brush								
Sanitation	2,536,700	-	-	-	-	-	-	-
Brush	1,038,000	-	-	-	-	-	-	-
Total Sanitation and Brush	3,574,700	-	-	-	-	-	-	-
Revenue Producing Facilities								
Fines	1,262,500	-	-	-	-	-	-	-
License and Permits	837,000	-	-	-	-	-	-	-
Charges For Current Services	824,600	-	-	-	-	5,000	-	900,000
Intergovernmental	373,650	-	1,130,200	1,647,300	-	-	160,000	-
Other	278,975	-	-	-	-	-	-	-
Interest	29,600	-	-	-	-	-	-	-
Total Operating Revenues	37,006,725	-	1,130,200	1,647,300	850,000	5,000	160,000	900,000
Debt/ Capital Lease Proceeds	16,146,400	-	-	-	-	-	-	-
Transfers In	9,148,500	-	82,300	78,000	-	-	-	-
Total Revenues	\$ 62,301,625	\$ -	\$ 1,212,500	\$ 1,725,300	\$ 850,000	\$ 5,000	\$ 160,000	\$ 900,000

EXPENDITURES/EXPENSES								
Personnel Services	\$ 27,459,810	\$ -	\$ 261,650	\$ 1,646,450	\$ -	\$ -	\$ 283,000	\$ -
Supplies	1,065,585	-	7,000	60,000	-	-	68,000	-
Maint., Rentals, & Vehicle Maint.	2,224,975	-	5,800	-	-	-	20,000	-
Other Services	2,990,380	-	10,500	-	310,000	-	45,000	-
Debt Service	1,697,700	-	419,800	-	-	-	-	-
Capital Outlay	1,882,300	-	-	18,850	-	-	374,000	-
Transfers Out	19,230,195	-	-	-	540,000	-	-	900,000
Non-Departmental	5,750,680	-	507,750	-	-	-	-	-
Total Expenditures/Expenses	\$ 62,301,625	\$ -	\$ 1,212,500	\$ 1,725,300	\$ 850,000	\$ -	\$ 790,000	\$ 900,000
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ (630,000)	\$ -

CAPITAL PROJECT FUNDS			DEBT SERVICE	ENTERPRISE FUNDS				INTERNAL SERVICE FUND	TOTAL ALL FUNDS
GENERAL CAPITAL	BRIDGE CAPITAL	UTILITY CAPITAL	DEBT SERVICE	UTILITY	EVENT CENTER	BRIDGE	GOLF COURSE	GARAGE	
\$ -	\$ -	\$ -	\$ 1,814,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,296,200
-	-	-	50,000	-	-	-	-	-	520,000
-	-	-	-	-	-	-	-	-	12,245,000
-	-	-	-	-	-	-	-	-	2,445,950
-	-	-	-	-	-	-	-	-	850,000
-	-	-	-	-	-	-	-	-	183,150
-	-	-	1,864,600	-	-	-	-	-	32,540,300
-	-	-	-	-	-	-	-	-	2,536,700
-	-	-	-	-	-	-	-	-	1,038,000
-	-	-	-	-	-	-	-	-	3,574,700
-	-	-	-	-	-	-	-	-	1,262,500
-	-	-	-	-	-	-	-	-	837,000
1,200,000	14,631,400	-	-	13,155,700	165,000	12,712,500	880,000	666,725	29,309,525
-	-	-	-	3,072,300	-	-	-	-	22,214,850
-	-	-	-	54,000	575,500	198,600	-	-	1,107,075
-	-	-	6,500	45,400	-	23,000	500	-	105,000
1,200,000	14,631,400	-	1,871,100	16,327,400	740,500	12,934,100	880,500	666,725	90,950,950
14,583,025	2,620,000	14,359,300	2,630,100	-	164,500	510,000	-	-	16,656,400
\$ 15,783,025	\$ 17,251,400	\$ 14,359,300	\$ 4,501,200	\$ 16,327,400	\$ 905,000	\$ 13,444,100	\$ 1,191,200	\$ 666,725	\$ 151,583,775
\$ -	\$ -	\$ -	\$ -	\$ 3,581,770	589,500	\$ 1,267,400	\$ 665,400	\$ 207,000	\$ 35,961,980
-	-	-	-	1,252,900	134,800	169,600	176,500	7,000	2,941,385
-	-	-	-	953,550	25,700	149,100	130,500	425,625	3,935,250
-	-	-	-	1,577,700	155,000	732,200	79,500	19,000	5,919,280
23,663,200	19,120,600	14,359,300	4,501,200	4,753,120	-	824,100	79,000	8,100	12,283,020
-	-	-	-	-	-	510,000	55,000	-	59,983,250
-	-	-	-	14,696,100	-	9,020,700	-	-	44,386,995
-	-	-	-	799,560	-	771,000	5,300	-	7,834,290
\$ 23,663,200	\$ 19,120,600	\$ 14,359,300	\$ 4,501,200	\$ 27,614,700	\$ 905,000	\$ 13,444,100	\$ 1,191,200	\$ 666,725	\$ 173,245,450
\$ (7,880,175)	\$ (1,869,200)	\$ -	\$ -	\$ (11,287,300)	\$ -	\$ -	\$ -	\$ -	\$ (21,661,675)



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GOVERNMENTAL FUNDS

GENERAL FUND

General Fund is the chief operating fund of the City. All of the City's activities are reported in these funds unless there is a compelling reason to report an activity in some other fund type.

GENERAL FUND (detailed): The General Fund is the general operating fund of the City. It is used to account for all financial resources traditionally associated with government, except those required to be accounted for in another fund.

GENERAL CONTINGENCY RESERVE: This fund accounts for the fiduciary responsible administration of the City's unreserved fund balance. This fund will be consolidated with the General Fund in the preparation of the City's financial report.



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CITY OF PIHARR, TEXAS
BUDGETED REPORT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE FISCAL YEAR OCTOBER 1, 2015 THROUGH SEPTEMBER 30, 2016

Note: payroll fund not included

	ACTUAL <u>2013-20104</u>	ORIGINAL <u>BUDGET</u> <u>2014-2015</u>	AMENDED <u>BUDGET</u> <u>2014-2015</u>	PROJECTED <u>ACTUAL</u> <u>2014-2015</u>	BUDGET <u>2015-2016</u>
REVENUES					
General Tax Revenue					
Property	\$ 14,033,540	\$ 14,962,900	\$ 14,962,900	\$ 14,831,227	\$ 14,951,600
Sales	10,917,821	11,235,000	11,235,000	11,270,662	11,750,000
Sales Tax Growth	-	-	-	400,000	495,000
Franchise	2,272,993	2,227,890	2,227,890	2,382,000	2,445,950
Other	189,307	167,700	167,700	180,000	183,150
Total	<u>27,413,661</u>	<u>28,593,490</u>	<u>28,593,490</u>	<u>29,063,889</u>	<u>29,825,700</u>
Licenses and permits					
Building	484,834	500,000	500,000	400,000	500,000
Professional services	153,179	130,000	130,000	120,000	125,000
Other	197,852	246,620	246,620	240,500	212,000
Total	<u>835,865</u>	<u>876,620</u>	<u>876,620</u>	<u>760,500</u>	<u>837,000</u>
Intergovernmental					
Grants	-	-	-	-	-
School	171,465	223,630	223,630	193,630	223,650
Aquatic Park	186,064	150,000	150,000	130,000	150,000
County fire runs	-	20,000	20,000	-	-
Total	<u>357,529</u>	<u>393,630</u>	<u>393,630</u>	<u>323,630</u>	<u>373,650</u>
Fees and charges:					
Sanitation	2,642,339	2,649,600	2,626,600	2,627,000	2,536,700
Brush	1,100,893	1,100,000	1,086,500	1,090,000	1,038,000
Swimming	338,356	400,000	400,000	342,000	396,000
Civic Center	734,383	534,000	-	5,000	10,000
City Hall rental	190,130	91,600	91,600	113,000	91,600
Other rentals	155,399	112,000	112,000	131,000	112,000
Other fees	209,711	180,000	180,000	275,000	215,000
Total	<u>5,371,211</u>	<u>5,067,200</u>	<u>4,496,700</u>	<u>4,583,000</u>	<u>4,399,300</u>
Fines					
Court fines	1,038,294	1,125,000	1,125,000	1,150,000	1,207,500
Police records/fees	60,114	50,000	50,000	75,500	45,000
Library fines	9,026	10,000	10,000	9,500	10,000
Total	<u>1,107,434</u>	<u>1,185,000</u>	<u>1,185,000</u>	<u>1,235,000</u>	<u>1,262,500</u>
Interest income	Total 295,482	300,000	300,000	200,000	29,600
Other					
Miscellaneous	397,543	322,831	322,831	245,000	273,975
Oil and gas royalties	6,176	10,000	10,000	1,800	5,000
Total	<u>403,719</u>	<u>332,831</u>	<u>332,831</u>	<u>246,800</u>	<u>278,975</u>
Total revenues	<u><u>35,784,901</u></u>	<u><u>36,748,771</u></u>	<u><u>36,178,271</u></u>	<u><u>36,412,819</u></u>	<u><u>37,006,725</u></u>

	ACTUAL 2013-20104	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
EXPENDITURES					
Current:					
General government	9,995,255	10,299,291	14,019,661	13,278,408	9,253,080
Public safety	20,150,363	18,991,310	20,176,810	19,013,572	21,586,810
Highways and streets	4,745,873	5,041,290	5,950,290	5,471,031	5,094,510
Health and welfare	2,461,469	2,436,000	2,436,000	2,500,933	2,530,000
Culture and recreation	4,565,209	3,803,710	4,450,994	4,379,862	4,607,030
Total expenditures	<u>41,918,169</u>	<u>40,571,601</u>	<u>47,033,755</u>	<u>44,643,805</u>	<u>43,071,430</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,133,268)</u>	<u>(3,822,830)</u>	<u>(10,855,484)</u>	<u>(8,230,986)</u>	<u>(6,064,705)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in					
Bridge	5,360,600	4,701,220	10,401,220	10,401,220	8,511,700
PEDC	152,300	160,900	2,942,954	2,929,546	300,000
Other	66,878	-	-	-	-
Utility	404,900	465,900	465,900	-	336,800
Golf Course	-	-	-	-	-
Total	<u>5,984,678</u>	<u>5,328,020</u>	<u>13,810,074</u>	<u>13,330,766</u>	<u>9,148,500</u>
Transfers (out)					
General CIP	-	-	(4,500,000)	(4,500,000)	(13,683,025)
Bridge CIP	-	-	-	-	(2,620,000)
Debt Service	-	-	-	-	(1,100,000)
Golf Course	(682,881)	(689,700)	(689,700)	(689,700)	(310,700)
PPFC #1	(947,510)	(985,000)	(985,000)	(985,000)	(985,000)
PAL Sports Program	(229,474)	(211,260)	(211,260)	(211,260)	(133,470)
Other	(1,843,490)	(124,230)	(124,230)	(287,340)	(398,000)
Total	<u>(3,703,355)</u>	<u>(2,010,190)</u>	<u>(6,510,190)</u>	<u>(6,673,300)</u>	<u>(19,230,195)</u>
Debt Proceeds	-	-	-	-	14,371,000
Lease proceeds	<u>2,380,700</u>	<u>505,000</u>	<u>480,000</u>	<u>480,000</u>	<u>1,775,400</u>
Total other financing sources and uses	<u>4,662,023</u>	<u>3,822,830</u>	<u>7,779,884</u>	<u>7,137,466</u>	<u>6,064,705</u>
Net change in fund balance	(1,471,245)	-	(3,075,600)	(1,093,520)	-
Fund balance (deficit) - beginning	-	(1,471,245)	(1,471,245)	(1,471,245)	-
Reserved for Contingency - Cash	-	-	-	-	-
Fund balance - ending	<u>\$ (1,471,245)</u>	<u>\$ (1,471,245)</u>	<u>\$ (4,546,845)</u>	<u>\$ (2,564,765)</u>	<u>\$ -</u>

**CITY OF PHARR, TX
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2013-20104	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>Revenues</u>					
500 - General Tax Revenue	\$ 25,033,283	\$ 26,272,900	\$ 26,272,900	\$ 26,576,889	\$ 27,271,600
520 - Gross Receipts	2,380,378	2,320,590	2,320,590	2,487,000	2,554,100
530 - Revenue Producing Facilities	5,175,581	4,897,200	4,326,700	4,328,000	4,199,300
540 - Fines and Fees	1,171,255	1,235,000	1,235,000	1,300,000	1,312,500
550 - Licenses and Permits	835,865	876,620	876,620	760,500	837,000
560 - Charges for Current Services	1,187,829	1,146,461	1,146,461	960,430	832,225
570 - Debt Proceeds	-	-	-	-	14,371,000
580 - Lease Proceeds	2,380,700	505,000	480,000	480,000	1,775,400
580 - Transfers/Others	5,984,678	5,328,020	13,810,074	13,330,766	9,148,500
Total Revenues	\$ 44,149,569	\$ 42,581,791	\$ 50,468,345	\$ 50,223,585	\$ 62,301,625
<u>Expenditures</u>					
10 - City Manager's Office	\$ 1,756,196	\$ 2,251,871	\$ 5,109,527	\$ 4,983,630	\$ 1,697,460
11 - Finance Department	1,028,803	974,840	979,840	947,200	811,400
12 - Police Department	13,129,770	12,163,200	12,370,200	12,520,500	13,409,340
14 - Municipal Court	444,464	383,470	383,970	382,760	455,690
15 - Fire Protection	6,314,450	6,127,450	7,105,450	5,837,662	7,413,830
16 - PAL	572,849	456,010	586,810	556,500	589,060
17 - Street Maintenance	4,745,873	5,041,290	5,950,290	5,471,031	5,094,510
18 - Information Technology	1,521,783	1,311,970	1,529,684	1,471,900	1,513,150
20 - Municipal Library	1,024,029	1,051,640	1,136,640	1,076,600	1,172,900
22 - Parks & Recreation	2,968,332	2,296,060	2,727,544	2,746,762	2,845,070
25- Communications	261,679	317,190	317,190	272,650	307,950
26- Human Resources	-	-	-	-	249,240
27 - Planning & Community Development	1,064,093	1,229,490	1,379,490	1,220,600	1,286,600
28 - Engineering	327,519	383,850	383,850	340,940	474,550
30 - Non-Departmental	10,464,391	8,593,460	13,583,460	13,503,371	24,980,875
Total Expenditures	\$ 45,624,230	\$ 42,581,791	\$ 53,543,945	\$ 51,332,105	\$ 62,301,625
Net Revenues Over/(Under) Expenditures	\$ (1,474,661)	\$ -	\$ (3,075,600)	\$ (1,108,520)	\$ -

**CITY OF PHARR, TX
GENERAL FUND
SUMMARY OF EXPENDITURES**

	ACTUAL 2013-20104	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>Department</u>					
10 - City Manager's Office	\$ 1,756.196	\$ 2,251.871	\$ 5,109.527	\$ 4,983.630	\$ 1,697,460
11 - Finance Department	1,028.803	974.840	979.840	947.200	811.400
12 - Police Department	13,129.770	12,163.200	12,370.200	12,520.500	13,409.340
14 - Municipal Court	444.464	383.470	383.970	382.760	455.690
15 - Fire Protection	6,314.450	6,127.450	7,105.450	5,837.662	7,413.830
16 - PAL	572.849	456.010	586.810	556.500	589.060
17 - Street Maintenance	4,745.873	5,041.290	5,950.290	5,471.031	5,094.510
18 - Information Technology	1,521.783	1,311.970	1,529.684	1,471.900	1,513.150
20 - Municipal Library	1,024.029	1,051.640	1,136.640	1,076.600	1,172.900
22 - Parks & Recreation	2,968.332	2,296.060	2,727.544	2,746.762	2,845.070
25 - Communication	261.679	317.190	317.190	272.650	307.950
26 - Human Resources	-	-	-	-	249.240
27 - Planning & Community Development	1,064.093	1,229.490	1,379.490	1,220.600	1,286.600
28 - Engineering Department	327.519	383.850	383.850	340.940	474.550
30 - Non-Departmental	10,464.391	8,593.460	13,583.460	13,503.371	24,980.875
Total Expenditures	\$ 45,624,230	\$ 42,581,791	\$ 53,543,945	\$ 51,332,105	\$ 62,301,625
<u>Activity</u>					
1100- Personnel Services	\$ 24,053.306	\$ 24,971.821	\$ 25,910.121	\$ 25,337.802	\$ 27,459.810
2200- Supplies	1,073.398	1,101.400	1,106.600	860.050	1,065.585
3300- Maintenance	625.720	645.500	778.500	670.381	695.600
4400- Rentals	126.585	142.800	144.300	122.900	127.400
5500- Other Services	2,910.395	3,019.280	3,944.880	3,858.082	2,990.380
6600- Vehicle Maintenance	1,578.404	1,584.710	1,432.710	1,203.300	1,401.975
7700- Debt Service	2,088.022	2,017.820	4,799.874	4,898.020	1,697.700
8800- Capital Outlay	2,704.008	505.000	1,843.500	878.200	1,882.300
9900- Transfers Out	3,706.061	2,010.190	6,510.190	6,688.300	19,230.195
9900- Non-Departmental	6,758.330	6,583.270	7,073.270	6,815.071	5,750.680
Total Expenditures	\$ 45,624,230	\$ 42,581,791	\$ 53,543,945	\$ 51,332,105	\$ 62,301,625
<u>Function</u>					
General government	\$ 9,995.255	\$ 10,299.291	\$ 14,019.661	\$ 13,278.408	\$ 9,253.080
Public safety	20,150.363	18,991.310	20,176.810	19,013.572	21,586.810
Highways and streets	4,745.873	5,041.290	5,950.290	5,471.031	5,094.510
Health and welfare	2,461.469	2,436.000	2,436.000	2,500.933	2,530.000
Culture and recreation	4,565.209	3,803.710	4,450.994	4,379.862	4,607.030
Transfers Out	3,706.061	2,010.190	6,510.190	6,688.300	19,230.195
Total Expenditures	\$ 45,624,230	\$ 42,581,791	\$ 53,543,945	\$ 51,332,105	\$ 62,301,625

City of Pharr, Texas

Department: City Manager's Office

Function:

General

Fund:

General

EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 554,614	\$ 926,060	\$ 983,157	\$ 956,660	\$ 771,350
Employee Benefits	136,197	226,431	214,936	203,500	189,150
Supplies	20,825	19,700	24,700	16,900	18,700
Maintenance	3,824	9,000	9,000	3,000	8,600
Rentals	6,326	6,000	6,000	5,500	5,700
Contractual Services	60,411	90,000	85,000	30,000	90,000
Other Services	198,388	242,250	272,250	260,900	201,850
Vehicle Maintenance	1,673	9,500	9,500	1,350	9,310
Debt Service	720,687	722,930	3,504,984	3,505,820	402,800
Capital Outlay	53,250	-	-	-	-
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 1,756,196	\$ 2,251,871	\$ 5,109,527	\$ 4,983,630	\$ 1,697,460

Purpose

To promote efficient administration of all affairs of the City

Main Duties

Liaison to the constituents of the city, departments, and elected officials; chief custodian of public records; issuances of vital records; administer municipal elections; Civil Service negotiations; coordinate all City Commission meetings and functions

Divisions

Administration; City Clerk; Records Management; Vital Statistics; Civil Service

Mission Statement

To be stewards of equitable, effective, and public policy makers for all aspects of municipal operations for the taxpayers that we serve.

City of Pharr, Texas

Department:	City Manager's Office		Function:	General	Fund:	General
PERFORMANCE INDICATORS			Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Inputs:						
Full Time Employees			8	9	8	7
Part-time Employees			2	1	1	-
Department Expenditures *			\$ 982,258	\$ 1,528,941	\$ 1,477,810	\$ 1,294,660
Outputs:						
City Commission Meetings Attended Including Workshops and Special Meetings			37	36	24	37
E-agendas Packed			27	24	23	27
Public Notices Posted per Month			45	45	22	45
Minutes Prepared			30	30	20	30
Appointments			400	400	400	400
Ordinances Published, Codified, Scanned, Indexed			58	55	45	58
Resolutions Processed			76	78	77	80
Proclamations			20	25	19	20
Requests for Information Received/Processed			278	292	480	400
Requests for Information Revenue			\$ 649	\$ 250	\$ 1,149	\$ 1,200
Permits Issued (open air events, parades, TABC)			109	180	95	100
Permits Revenue			\$ 15,330	\$ 21,029	\$ 25,875	\$ 25,000
Birth Certificates (filed)			2	-	-	2
Birth Certificates (issued)			388	380	306	300
Death Certificates (filed)			99	120	61	80
Death Certificates (issued)			85	150	98	90
Vital Statistics revenue			\$ 6,020	\$ 8,000	\$ 7,266	\$ 7,500
Effectiveness Measures:						
% Information Requests Satisfied			100%	100%	100%	100%
Minutes Prepared Within 2 Weeks			1	1	1	1
Resolutions/Ordinances Processed Within 2 Weeks			7	10	15	15
Average Submission Time of Vital Statistics to the State (days)			2	2	2	2
Average Birth/Death Certificates Issued Daily			8	8	10	10
Efficiency Measures:						
Average Cost per Birth Certificate Issued			\$ 22	\$ 22	\$ 22	\$ 22
Average Cost per Death Certificate Issued			\$ 20	\$ 20	\$ 20	\$ 20
Expenditures per Capita			\$ 13.27	\$ 20.66	\$ 19.97	\$ 17.50

* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas

Department: Finance

Function: General

Fund: General

EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 590,406	\$ 616,470	\$ 616,470	\$ 609,500	\$ 497,900
Employee Benefits	172,560	185,780	184,280	173,400	145,590
Supplies	47,283	34,000	35,500	34,100	40,610
Maintenance	423	1,000	1,000	850	1,000
Rentals	6,194	4,500	4,500	5,900	4,300
Contractual Services	81,291	90,600	90,600	87,400	87,400
Other Services	31,457	34,000	29,000	30,000	30,000
Vehicle Maintenance	-	4,000	4,000	450	-
Debt Service	17,819	4,490	4,490	4,550	4,600
Capital Outlay	81,369	-	10,000	10,300	-
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 1,028,803	\$ 974,840	\$ 979,840	\$ 956,450	\$ 811,400

Purpose

Manage the City's finances and ensure compliance with accounting and financial requirements, maximize the effective and efficient use of public funds, safeguard assets, and follow directives of our City Commissioners and City Manager.

Main Duties

Functional responsibilities include accounting, financial reporting, budgetary control, cash management, debt management, investments, personnel management, and risk mitigation.

Divisions

Accounting, Accounts Payable, Purchasing, Human Resources, Payroll, and Risk Management

Mission Statement

The Finance Department strives to serve the citizens of the city of Pharr by providing financial, management, personnel administration, and accounting services support to the City Manager's office and City departments through sound management of the City's financial activities. Sound financial management is achieved by operating in accordance with the state law, the City Charter, applicable ordinances and policies of the governing body.

City of Pharr, Texas

Department:	Finance	Function:	General	Fund:	General
PERFORMANCE INDICATORS		Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Inputs:					
Full Time Employees	14	14	14	9	
Department Expenditures *	\$ 929,614	\$ 970,350	\$ 941,600	\$ 806,800	
Outputs:					
Prepare CAFR	Y	Y	Y	Y	
Prepare Official Budget Document	Y	Y	Y	Y	
Funds Maintained	27	27	27	27	
Monthly Financial Reports	12	12	12	12	
Number of Qtrly Investment Reports	4	4	4	4	
Number of Requisitions Processed	6,900	6,900	6,700	6,700	
Number of Purchase Orders Processed	6,900	6,900	6,700	6,700	
Bid Openings Held	5	30	40	50	
Number of A/P Checks Processed	12,555	12,000	13,000	13,000	
Number of Liability Claims Processed	29	-	23	-	
Number of Workers Comp Claims Processed	156	-	100	-	
Number of Wellness Seminars Conducted	9	10	7	10	
Number of Health Fairs	1	1	1	1	
Number of Vaccine Clinics	1	1	1	1	
Effectiveness Measures:					
GFOA's CAFR Award	Y	Y	Y	Y	
GFOA's Budget Award	Y	Y	Y	Y	
GTOT Investment Policy Award	Y	Y	Y	Y	
Credit Rating	AA-	AA+	AA-	AA+	
Efficiency Measures:					
Expenditures per Capita	\$ 12.56	\$ 13.11	\$ 12.72	\$ 10.90	

* Expenditures excluding Debt Service Capital Outlay

City of Pharr, Texas

Department: Police

Function:

Public Safety

Fund: General

EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 8,013,061	\$ 7,816,840	\$ 8,046,840	\$ 8,104,800	\$ 8,460,250
Employee Benefits	2,350,730	2,432,240	2,432,240	2,342,500	2,754,300
Supplies	168,220	124,000	124,000	109,400	117,900
Maintenance	28,482	28,000	28,000	28,000	26,600
Rentals	59,906	55,000	55,000	50,000	50,000
Contractual Services	146,861	100,000	100,000	160,000	167,400
Other Services	378,465	439,880	454,880	541,300	425,940
Vehicle Maintenance	847,740	725,000	595,000	570,500	626,650
Debt Service	543,106	442,240	442,240	522,000	360,300
Capital Outlay	593,197	-	92,000	92,000	420,000
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 13,129,770	\$ 12,163,200	\$ 12,370,200	\$ 12,520,500	\$ 13,409,340

Purpose

To provide for public safety by enforcement of federal, state, and city laws and ordinances.

Main Duties

To protect life, property, and maintain order. To prevent and control conduct widely recognized as threatening to life and property; to aid individuals who are in danger; protect constitutional rights; facilitate the movement of people and traffic; assist those who cannot assist themselves; resolve conflict; proactively identify problems; create and maintain a feeling of security in the community.

Divisions

Administration, Patrol, Communications, Crime Scene, Community Services, Criminal Investigations, Records, Jail, and Training

Mission Statement

To improve the quality of life of its citizens by enforcement of laws protecting rights, lives, and property of every person. We will work in community partnerships in identifying and responding to social and neighborhood concerns and needs.

City of Pharr, Texas

Department:	Police	Function:	General	Fund:	General
PERFORMANCE INDICATORS		Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Inputs:					
Sworn Personnel		126	126	126	126
Non-sworn Personnel		49	49	54	54
Department Expenditures*		\$ 11,993,466	\$ 11,835,960	\$ 11,906,500	\$ 12,629,040
Outputs:					
Calls for Service		41,430	45,429	43,206	42,318
Total Crime Arrests Juveniles		229	220	179	204
Total Crime Arrests Adults		1,715	1,700	1,704	1,709
Total Number of Citations Issued		12,564	12,500	13,246	12,905
Number of Citizens Served at Main Police Station		48,840	48,800	51,187	50,013
Number of Citizens Served at Police Sub-Station		615	625	869	742
Effectiveness Measures:					
Priority 1 Response Time Call Created to Arrival		7:54 min	10:00 min	7:30 min	7:15 min
Priority 1 Response Time Dispatched to Arrival		5:23 min	5:00 min	5:30 min	5:15 min
Priority 2 Response Time Call Created to Arrival		14:11 min	10:00 min	12:24 min	12:00 min
Priority 2 Response Time Dispatched to Arrival		7:06 min	5:00 min	6:32 min	6:00 min
Efficiency Measures:					
Number of Sworn Personnel per 1000 Population		1.7	1.7	1.7	1.7
Sworn Personnel to Calls for Service Ratio		3	2	2.9	2.9
Number of Crimes per 1000 Population		35.3	37	36.9	25.9
Number of Calls per Service per 1000 Population		563.7	614	580.6	560.1
Compare to U.S. Sworn Personnel per 1000 Population		2.3	2.3	2.3	2.3
Expenditures per Capita		\$ 162.07	\$ 159.95	\$ 160.90	\$ 170.66

* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas

Department: Municipal Court		Function: Public Safety		Fund: General	
EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 223,744	\$ 204,420	\$ 204,420	\$ 214,000	\$ 262,100
Employee Benefits	59,696	53,770	55,770	55,280	93,250
Supplies	15,314	30,500	30,500	26,000	29,000
Maintenance	41,202	10,000	10,000	8,000	9,500
Rentals	2,559	2,600	2,600	2,200	2,400
Contractual Services	54,114	58,000	58,000	53,000	36,010
Other Services	14,456	17,000	15,500	18,500	16,350
Vehicle Maintenance	624	2,500	2,500	1,100	2,480
Debt Service	3,121	4,680	4,680	4,680	4,600
Capital Outlay	29,634	-	-	-	-
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 444,464	\$ 383,470	\$ 383,970	\$ 382,760	\$ 455,690

Purpose

To ensure the timely and efficient delivery and administration of justice.

Main Duties

Adjudication of cases, setting of fines not otherwise set by state law or City ordinances, the provision of magistrate services by law enforcement agencies, and coordinating the administrative operations of the court.

Divisions

Administration, Court

Mission Statement

To be the most respected, effective, efficient, and impartial Municipal Court in Texas.

City of Pharr, Texas

Department: Municipal Court

Function: Public Safety

Fund: General

PERFORMANCE INDICATORS	Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Inputs:				
Full Time Employees	8	8	8	8
Part-time Employees	1	1	1	1
Judges	2	1	1	1
Department Expenditures*	\$ 411,709	\$ 378,790	\$ 378,080	\$ 451,090
Outputs:				
Total Collections	\$ 1,603,921	\$ 1,605,000	\$ 1,800,000	\$ 1,800,000
Collections Paid to State	\$ 519,720	\$ 519,800	\$ 698,841	\$ 698,841
Collections Paid to Collection Agency	\$ 4,687	\$ 4,700	\$ 4,220	\$ 4,220
Traffic Cases Filed	13,751	13,500	13,000	14,929
Traffic Cases Fined	13,999	13,700	11,500	12,243
Traffic Cases Dismissed	3,192	3,100	2,500	1,298
Traffic Cases Guilty at Trial	58	50	40	37
Traffic Cases Dismissed Prior to Trial	243	240	125	95
Traffic Cases Dismissed After Driver Safety Course	43	40	55	57
Traffic Cases Dismissed After Deferred Disposition	2,087	2,050	2,000	1,968
Traffic Cases Dismissed After Compliance	3,290	3,200	1,500	1,356
Non-Traffic Cases Filed	2,369	2,350	3,000	3,604
Non-Traffic Cases Guilty Pleas	3,504	3,500	2,500	2,877
Non-Traffic Cases Dismissed Before Trial	69	65	15	12
Non-Traffic Cases Deferred Disposition	36	35	40	37
Non-Traffic Cases Released to ICE	140	140	160	181
Non-Traffic Cases (City Ordinance, etc.)	333	325	210	240
Non-Traffic Cases Fined	355	350	30	27
Non-Traffic Cases Dismissed	30	30	160	193
Number of Magistrations	2,142	2,125	2,000	2,344
Effectiveness Measures:				
Collection Rate	81%	82%	82%	82%
Average Wait Time per Walk in Customer in Minutes	8	8	8	8
Efficiency Measures:				
Average # of Payments Processed Daily	24	15	20	20
Expenditures per Capita	\$ 5.56	\$ 5.12	\$ 5.11	\$ 6.10

* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas

Department: Fire		Function: Public Safety		Fund: General	
EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 3,607,368	\$ 3,946,540	\$ 3,946,540	\$ 3,824,300	\$ 4,153,200
Employee Benefits	1,158,791	1,303,440	1,303,440	1,147,900	1,461,800
Supplies	125,194	143,400	143,400	102,150	138,700
Maintenance	88,986	90,000	100,000	88,000	85,600
Rentals	11,485	15,000	15,000	12,500	15,600
Contractual Services	1,144	35,530	35,530	20,000	35,530
Other Services	99,654	146,960	151,960	116,532	147,200
Vehicle Maintenance	163,941	208,500	208,500	175,200	201,500
Debt Service	406,453	238,080	238,080	238,080	289,700
Capital Outlay	651,433	-	963,000	113,000	885,000
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 6,314,450	\$ 6,127,450	\$ 7,105,450	\$ 5,837,662	\$ 7,413,830

Purpose

Provide an educational and effective public service through aspects of fire prevention and public safety.

Main Duties

Saving lives and protecting property; public education/fire prevention; records management; fire and building code enforcement; inspection services; fire investigations; City developmental review

Divisions

Administration; Prevention; Suppression; Communications

Mission Statement

To save lives, protect property, and the environment while ensuring the safety and survival of its firefighters. To provide the best possible emergency services through fire and rescue response. To promote fire safety and enhance the lives of its residents and visitors through fire prevention and public education. To plan, train and prepare for catastrophic events.

City of Pharr, Texas

Department: Fire	Function: Public Safety		Fund: General	
PERFORMANCE INDICATORS	Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Inputs:				
Number of Firefighters	62	61	61	69
Number of Inspectors	3	4	3	5
Number of Firefighting Authorized Apparatus	9	10	9	10
Number of Pumper Companies with min. 4 (persons)	4	5	4	5
Number of Public Educators	0	1	1	1
Department Expenditures*	\$ 5,256,564	\$ 5,889,370	\$ 5,486,582	\$ 6,239,130
Outputs:				
Number of Fire Alarms	407	327	415	440
Number of Overheat, Explosion (no fire)	1	2	3	3
Number of Special Incident Calls	2	7	9	21
Number of Mutual Aid Calls	17	10	18	20
Number of Rescue and EMS Calls	677	771	800	800
Number of Hazardous Condition	10	7	10	10
Number of Service Calls	107	46	100	110
Number of Good Intent Calls	137	100	140	140
Number of False Alarms	315	300	320	330
Number of Severe Weather Calls	0	1	2	2
Number of Vehicles Maintained by Fire Personnel	25	24	25	26
Total Number of Training Classes	182	200	250	300
Total Number of C.E. Hours	952	1,200	1,500	2,000
Number of Fire Safety Trainings	27	30	40	45
Number of EMS Trainings	14	24	30	35
Number of Hazmat Trainings	36	500	55	60
Number of Fire Prevention Presentations	172	126	250	300
Total Audience	9,045	14,518	20,000	35,000
Fire Prevention Inspections	1,476	1,450	1,740	2,800
Fire Prevention Investigations	25	10	12	12
Effectiveness Measures:				
Average Response Time (minutes)	6.5	6.25	6	5
Reported to Dispatch	1.45	1.45	1.45	1
Response to Arrival (travel time)	5	5	4.5	4
Efficiency Measures:				
Average Number of Inspections per Inspector per Month	41	40	48	78
Number of firefighters per 1000 residents	0.8	0.8	0.8	1.01
Number of firefighters per square mile	2.8	2.8	2.8	3.1
Expenditures per Capita	\$ 71.03	\$ 79.59	\$ 74.14	\$ 84.31

* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas

Department: Police Athletic League Administration

Function:

PAL

Fund: General

EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 464,161	\$ 359,470	\$ 465,470	\$ 446,000	\$ 470,120
Employee Benefits	108,688	96,540	121,340	110,500	118,940
Supplies	-	-	-	-	-
Maintenance	-	-	-	-	-
Rentals	-	-	-	-	-
Contractual Services	-	-	-	-	-
Other Services	-	-	-	-	-
Vehicle Maintenance	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 572,849	\$ 456,010	\$ 586,810	\$ 556,500	\$ 589,060

Purpose

To cement a bond between Pharr Police Officers and the youth in our community to minimize crime

Main Duties

Sport activities programs with youth

Divisions

Administration and Sports Programs

Mission Statement

To minimize youth crime through educational athletic and other recreational activities.

City of Pharr, Texas

Department:	Police Athletic League Administration		Function:	PAL		Fund:	General	
PERFORMANCE INDICATORS			Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16		
Inputs:								
Full Time Employees			6	6	7	8		
Part-time Employees			60	60	44	50		
Department Expenditures *			\$ 572,849	\$ 456,010	\$ 556,500	\$ 589,060		
Outputs:								
Number of programs offered			12	13	14	14		
Schools served			18	20	21	21		
Flag Football			400	350	150	175		
Tackle Football			222	200	300	325		
Boxing			26	25	30	30		
Basketball			802	800	800	825		
Soccer			774	750	520	600		
Crossfit (Adults)			N/A	200	355	360		
Wrestling			16	15	20	50		
Rugby			155	150	210	220		
Pony Baseball/Softball			552	550	998	1100		
Volleyball			321	300	300	325		
Mentoring			-	25	25	25		
Explorer Program			20	20	23	25		
Events			-	14	14	14		
Sports Tournaments			15	15	28	28		
Sports Camps			6	5	14	14		
Crossfit Camp 1			N/A	50	63	73		
Crossfit Camp 2			N/A	40	45	55		
Little Hot Shots			N/A	20	25	35		
Baseball Camp (June)			N/A	30	36	46		
Baseball Facility (July)			N/A	50	50	60		
Pitcher/Catcher Camp			N/A	15	15	25		
Softball Camp			N/A	25	25	35		
Volleyball Camp			N/A	40	40	50		
Wrestling Camp			N/A	50	55	65		
Football Camp			N/A	70	70	80		
Soccer Camp			N/A	225	245	260		
Baseball Camp (March)			N/A	25	25	35		
Nickelodeon Day of Play (tennis)			N/A	50	60	70		
Lineman Challenge (June)			N/A	150	162	172		
Lineman Challenge (July)			N/A	70	72	82		
Seven on Seven			N/A	200	200	240		
Baseball Facility			N/A	N/A	45 individual 60 team	55 individual 70 team		
Efficiency Measures:								
Expenditure per Capita			\$ 7.74	\$ 6.16	\$ 7.52	\$ 7.96		

* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas

Department: Street Maintenance

Function: Highways & Streets

Fund: General

EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 1,596,330	\$ 1,684,570	\$ 1,684,570	\$ 1,765,500	\$ 1,757,300
Employee Benefits	597,865	669,620	669,620	603,700	739,450
Supplies	262,220	280,100	280,100	136,700	266,100
Maintenance	117,859	141,000	221,500	202,031	123,000
Rentals	6,875	16,500	16,500	8,000	8,000
Contractual Services	56,595	62,500	62,500	75,000	65,000
Other Services	645,684	818,000	1,540,500	1,456,600	793,500
Vehicle Maintenance	439,726	480,500	473,000	335,000	424,060
Debt Service	173,823	408,500	408,500	408,500	447,700
Capital Outlay	848,897	480,000	593,500	480,000	470,400
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 4,745,873	\$ 5,041,290	\$ 5,950,290	\$ 5,471,031	\$ 5,094,510

Purpose

Maintain the city streets and storm drainage system as well as its improvements, providing effective street maintenance, environmentally responsible drainage and professional engineering. To improve the safety and quality of life for the citizens of Pharr.

Main Duties

Street and storm drain system maintenance, also meet the support and infrastructure demands of the city, including planning, development, construction, and inspection of new street and storm drain systems, and serve as first responders in emergency situations.

Divisions

Administration, Streets & Alleys, Drainage & Right Of Ways, and Recycling

Mission Statement

Provide quality services, within available resources to our residents in a timely and efficient manner, enhancing the health and welfare for all.

City of Pharr, Texas

Department:	Street Maintenance	Function:	Highways & Streets	Fund:	General
PERFORMANCE INDICATORS		Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Inputs:					
Full Time employees		53	52	52	45
Department Expenditures*		\$ 3,723,153	\$ 4,152,790	\$ 4,582,531	\$ 4,176,410
Outputs:					
Number of Solid Waste Collection Routes per Week		1	1	1	1
Number of Recycling Collection Routes per Week		2	2	2	2
Total # of Paved Miles		214	214	214	214
Total Pothole Workorders		1,500	1,500	1,765	2,118
Number of Rabies Vaccination Clinics		2	2	2	2
Number of Dead Animals Disposed		2,183	2,100	1,078	1,294
Number of Alley Repairs		24	20	14	17
Number of Obstruction R.O.W.		3	5	16	19
Number of Sidewal Repairs		4	3	2	2
Number of Street Improvement Projects		6	5	3	4
Number of Utility Road Repair		8	8	9	11
Number of Graffiti Abatement		140	50	25	30
Number of Obstruction Traffic Sign/Lane		57	50	31	37
Number of Road Closures		45	40	38	46
Number of Signal Preventive Maintenance		73	60	32	38
Number of Street Name Sign Work Orders		44	40	36	43
Number of Traffic Control Work Orders		116	100	30	36
Drainage Improvement Projects		4	2	2	2
Number of Flooding Work Orders		2	5	39	47
Standing Water (off street) Work Orders		12	15	37	44
Storm Waster Infrastructure		5	5	3	4
Number of Inspections R.O.W.		4	5	71	85
Number of Inspections-Construction Sites		13	15	8	10
Number of Scrap Tires		1	10	94	113
Number of Tire Shop Inspections		2	2	4	5
Number of Vector Control		38	40	43	52
City Wide Operation Clean Sweep (12 zones)		12	12	12	12
Effectiveness Measures:					
Number of Traffic Signal Workorders		97	90	65	78
Number of Traffic Sign Workorders		63	60	37	44
Miles of Drain Canals Maintained		75	75	75	75
Miles of Storm Water Pipes		97	97	97	97
Efficiency Measures:					
Residential Street Sweeping Cycles per Year		39	25	8	10
Number of Animal Control Calls		10,081	8,000	4,892	5,870
Expenditures per Capita		\$ 50.31	\$ 56.12	\$ 61.93	\$ 56.44

* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas

Department: Innovation & Technologies		Function: General		Fund: General	
EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 333,951	\$ 422,950	\$ 485,261	\$ 417,400	\$ 490,050
Employee Benefits	96,835	121,490	133,093	105,000	144,100
Supplies	109,304	76,500	104,100	127,100	72,675
Maintenance	203,883	255,000	256,400	212,100	336,200
Rentals	95	-	-	-	-
Contractual Services	21,492	25,000	35,000	38,200	15,000
Other Services	533,928	297,000	301,800	345,600	344,800
Vehicle Maintenance	8,424	18,000	18,000	9,500	16,325
Debt Service	121,423	96,030	96,030	117,000	94,000
Capital Outlay	92,448	-	100,000	100,000	-
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 1,521,783	\$ 1,311,970	\$ 1,529,684	\$ 1,471,900	\$ 1,513,150

Purpose

Provide procurement, management and maintenance of all city data networks, hardware, software, peripherals and telecommunications. Ensure data security, standards, and compliance.

Main Duties

Security of electronic data, standardization of information technology hardware/software, increase efficiency and productivity via software programming.

Divisions

Systems Engineering, Networking, Thin Clients

Mission Statement

The IT Department provides technology support and solutions to all City staff, elected officials, and its citizens to improve employee productivity, ensure data security, and improving service to all the stakeholders of Pharr.

City of Pharr, Texas

Department:	Innovation & Technologies	Function:	General	Fund:	General
PERFORMANCE INDICATORS		Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Input:					
Number of Full Time Employees	6	6	8	10	
Number of Suport Personnel	4	4	6	8	
Department Expenditures*	\$ 1,307,912	\$ 1,215,940	\$ 1,254,900	\$ 1,419,150	
Outputs:					
Number of Users Supported	415	425	585	700	
Nubmer of PC's/Laptops Supported	326	335	381	453	
Number of Servers Supported	22	25	25	28	
Number of Mobile Unites Supported (PD/FD)	75	80	89	95	
Number of Portable Data Devices Supported	218	220	285	312	
Number of Two-Radios Supported (not towers)	358	360	425	580	
Number of Security Systems/Cameras Supported	89	90	129	150	
Number of 24 Hour 911 Centers Supported	2	2	2	2	
Number of Webistes Suppoorted (software/security)	5	6	7	10	
Number of Printers & Scanners Supported	49	50	42	35	
Number of Contracted Computers/Printers Supported	48	50	56	60	
Number of Annual WiFi-Public Users	54,825	55,000	91,250	130,000	
Number of Networks Supported	44	45	56	68	
Number of Applications Supported	19	20	24	35	
Number of Phone Sytems Supported	4	5	3	3	
Number of Work Orders Closed	1,795	1,800	3,116	5,684	
Effectiveness Measures:					
Average Days to Close Work Orders	8	8	3	5	
Percent of Support Hours	55	55	85	85	
Percent of Project Hours	40	40	10	10	
Known Security Breaches	-	-	-	-	
Phone Systemns-Processed Calls	1,186,859	1,185,000	958,966	1,000,000	
System Uptime (non maintenance window)	99.85%	99.90%	99.92%	99.97%	
Efficiency Measures:					
Average Monthly Requests Closed per Person	37.4	38.0	43.3	59.2	
Expenditures per Capita	\$ 17.67	\$ 16.43	\$ 16.96	\$ 19.18	

* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas

Department: Library		Function: Culture & Rec.		Fund: General	
EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 573,215	\$ 656,800	\$ 656,800	\$ 604,000	\$ 668,200
Employee Benefits	183,840	195,890	195,890	196,100	225,200
Supplies	53,253	43,600	43,600	45,400	47,300
Maintenance	23,606	22,000	20,000	21,500	20,900
Rentals	18,802	20,000	20,000	19,000	19,000
Contractual Services	1,382	4,000	4,000	2,500	3,800
Other Services	101,386	108,640	110,640	103,500	102,900
Vehicle Maintenance	1,602	710	710	1,700	600
Debt Service	-	-	-	-	-
Capital Outlay	66,944	-	85,000	82,900	85,000
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 1,024,029	\$ 1,051,640	\$ 1,136,640	\$ 1,076,600	\$ 1,172,900

Purpose

The primary function to adults is to provide materials of both a recreational and instructional nature which communicate experiences and ideas from one person to another.

The primary function to young adults is to assist with specific educational needs, encourage self-realization, widen their knowledge of the smaller community in which they reside as well as the world at large, enrich their life and help them fulfill recreational and emotional needs.

The primary function to children is to supplement, compliment, and enhance in knowledge, awareness, judgment, and manners the child's home, school, church and community experiences in helping them realize the fullest possible potential of childhood.

Main Duties

To provide library materials and customer service to adults, young adults, and children of the community.

Divisions

Administration, Cataloging, Circulation, Reference, and Children's Department

Mission Statement

The Pharr Memorial Library strives to promote the love of reading and serve as a gateway to knowledge for our community.

City of Pharr, Texas

Department: Library	Function: Culture & Rec.	Fund: General		
PERFORMANCE INDICATORS	Actual 13-14	Goal 14-15	Estimated 14-15	Goal 14-15
Inputs:				
Full Time Employees	19	19	19	19
Part-Time Employees	6	6	6	6
Department expenditures*	\$ 957,085	\$ 1,051,640	\$ 993,700	\$ 1,087,900
Outputs:				
Number of Library Items Circulated	51,829	110,000	54,421	57,142
Number of Active Card Registrations	34,477	40,000	36,200	38,000
Number of Internet Users	123,567	15,000	129,745	136,232
Number of Library Items Owned	100,000	105,000	104,000	114,656
Effectiveness Measures:				
Percent Increase of Library Items Circulated	N/A	N/A	4.76%	4.76%
Percent Increase of Active Card Registrations	N/A	N/A	4.75%	4.73%
Percent Increase of Internet Users	N/A	N/A	4.76%	4.76%
Percent Increase of Items Owned	N/A	N/A	3.80%	9.29%
Efficiency Measures:				
Average daily walk in visits	845	1,000	1,000	1,200
Expenditures per capita	\$ 12.93	\$ 14.21	\$ 13.43	\$ 14.70

* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas

Department: Parks & Recreation

Function:

Culture & Rec.

Fund: General

EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 1,498,274	\$ 1,073,620	\$ 1,532,212	\$ 1,542,862	\$ 1,605,100
Employee Benefits	334,597	345,140	343,032	356,500	433,020
Supplies	238,031	298,000	268,000	229,300	282,900
Maintenance	91,292	80,000	120,000	90,500	76,000
Rentals	5,206	10,500	10,500	8,000	10,500
Contractual Services	76,892	80,000	80,000	80,000	75,000
Other Services	312,359	220,100	220,100	292,600	208,500
Vehicle Maintenance	68,778	78,500	68,500	66,200	75,350
Debt Service	85,782	85,200	85,200	80,800	78,700
Capital Outlay	257,121	25,000	-	-	-
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 2,968,332	\$ 2,296,060	\$ 2,727,544	\$ 2,746,762	\$ 2,845,070

Purpose

To provide quality recreational opportunities as well as maintain and preserve the facilities of the citizens that we are proud to serve.

Main Duties

Responsible for maintaining 57 acres of parks, approx. 25 acres of landscaping, four public buildings, as well as recreation and athletic programs for the community.

Divisions

Administration, Park Maintenance, Building Maintenance, Recreation and Athletics

Mission Statement

To provide quality of life services in the community through the implementation of youth recreational and leisure opportunities.

City of Pharr, Texas

Department: Parks & Recreation	Function: Culture & Rec.	Fund: General		
PERFORMANCE INDICATORS	Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Inputs:				
Full Time Employees	26	27	27	27
Part Time Employees	130	130	130	130
Department Expenditures *	\$ 2,625,429	\$ 2,185,860	\$ 2,665,962	\$ 2,766,370
Outputs:				
Number of Rental Pavillions Available	1	1	1	1
Number of Pools Available	1	1	1	1
Number of Properties Maintained	51	51	51	52
Number of Park Acres Maintained	79	79	79	84
Number of Pavillions Maintained	3	3	3	3
Number of Playscape Areas Maintained	10	10	10	11
Number of Athletic Fields Maintained	9	9	9	9
Number of Special Events Supported	23	25	27	27
Number of St. Patrick's Day 5K Participants	1,000	1,000	1,200	1,400
Number of Movies at the Park Participants	500	500	1,000	1,500
Number of Planetarium Participants	-	200	500	800
Number of Track Meet Participants	300	500	800	1,200
Number of Games of Texas Participants	24	30	51	130
Number of Recreational Programs Offered	60	65	70	90
Number of Fall Recreation Program Participants	157	160	169	250
Number of Spring Recreation Program Participants	72	80	169	250
Number of Summer Recreation Program Participants	830	900	1,600	2,000
Number of Track and Field Participants	118	120	124	180
Number of Tennis Participants	76	80	88	100
Number of Golf Participants	27	30	40	50
Number of Summer Recreation Center Participants	346	350	350	400
Number of High School League Participants	-	100	240	300
Number of Adult Athletic Program Participants	254	250	300	350
Number of 2nd Grade Swime Participants	1,770	1,800	1,700	2,000
Number of USA Swim Team Participants	-	10	25	75
Number of Lap Swim Participants	110	125	225	350
Number of Water Aerobic Participants	10	15	50	90
Number of Swim Lesson Participants	960	1,000	1,200	1,500
Number of TAAF Swim Participants	92	100	110	150
Number of TAAF Swim Meet Participants	900	1,000	1,300	1,500
Number of School Swim Meet Participants	2,100	2,100	2,100	2,500
Number of Water Warriors Event Participants	30	50	130	300
Effectiveness Measures:				
Number of Pavillion Rentals	102	52	100	100
Efficiency Measures:				
Number of Acres Maintained per Full Time Employee	3	3	3	3
Expenditures per Capita	\$ 35.48	\$ 29.54	\$ 36.03	\$ 37.38

* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas

Department: Fire Communication'		Function: Public Safety		Fund: General	
EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 197,107	\$ 217,450	\$ 217,450	\$ 211,700	\$ 212,000
Employee Benefits	54,936	60,840	60,840	53,200	59,750
Supplies	5,296	11,700	11,700	4,400	10,700
Maintenance	1,128	5,000	5,000	500	4,700
Rentals	914	1,200	1,200	800	1,000
Contractual Services	55	-	-	-	-
Other Services	2,243	21,000	21,000	2,050	19,800
Vehicle Maintenance	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 261,679	\$ 317,190	\$ 317,190	\$ 272,650	\$ 307,950

Purpose

Provide an educational and effective public service through aspects of fire prevention and public safety.

Main Duties

Saving lives and protecting property; public education/fire prevention; records management; fire and building code enforcement; inspection services; fire investigations; City developmental review

Divisions

Communication

Mission Statement

To save lives, protect property, and the environment while ensuring the safety and survival of its firefighters. To provide the best possible emergency services through fire and rescue response. To promote fire safety and enhance the lives of its residents and visitors through fire prevention and public education. To plan, train and prepare for catastrophic events.

City of Pharr, Texas

Department: Human Resources

Function: General

Fund: General

EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 172,930
Employee Benefits	-	-	-	-	68,310
Supplies	-	-	-	-	8,000
Maintenance	-	-	-	-	-
Rentals	-	-	-	-	-
Contractual Services	-	-	-	-	-
Other Services	-	-	-	-	-
Vehicle Maintenance	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 249,240

PERFORMANCE INDICATORS	Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Inputs:				
Full Time Employees	-	-	-	7
Department Expenditures*	\$ -	\$ -	\$ -	\$ 249,240
Outputs:				
Total of FMLA Applications Processed	37	40	45	40
Total Number of Criminal Background Checks Processed	356	360	350	370
Total Number of Pre Employment Drug Screenings Processed	285	280	13	322
Total Number of Physical Examinations Processed	56	44	3	58
Total Number of Job Descriptions Created or Updated	N/A	N/A	15	100%
Effectiveness Measures:				
Total Number of Exit Interviews Conducted	65	54	60	55
Total Number of New Hire Orientations	22	23	13	23
Total Number of New Hire Tours Conducted	8	12	5	-
Efficiency Measures:				
Employee Turnover Rate	12%	9%	8%	5%
Expenditures per capita	\$ -	\$ -	\$ -	\$ 3.37

* Expenditures excluding Debt Service Capital Outlay

City of Pharr, Texas

Department: Planning & Code Enforcement		Function: General		Fund: General	
EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 675,440	\$ 782,490	\$ 782,490	\$ 765,300	\$ 819,600
Employee Benefits	212,883	251,920	252,920	236,100	290,800
Supplies	20,103	20,700	21,800	20,100	19,500
Maintenance	22,015	1,500	4,600	13,900	1,500
Rentals	7,953	7,500	9,000	8,000	7,100
Contractual Services	23,143	28,500	178,500	66,300	27,000
Other Services	52,129	80,550	78,350	66,050	76,400
Vehicle Maintenance	40,744	48,000	43,500	35,600	36,800
Debt Service	9,682	8,330	8,330	9,250	7,900
Capital Outlay	-	-	-	-	-
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 1,064,093	\$ 1,229,490	\$ 1,379,490	\$ 1,220,600	\$ 1,286,600

Purpose

To provide professional and technical assistance in effectively facilitating the future growth and development of the city of Pharr through comprehensive zoning/rezoning regulations, ordinances, and sound planning principles.

Main Duties

Lessen congestion; secure safety from panic and other dangers; promote health and general welfare; protect the overcrowding of land and abutting traffic ways; avoid undue concentration of population; avoid undue concentration of population; facilitate the adequate provisions of transportation, water, sewage, schools, parks, and other public requirements, empower community self-help programs, establish community priorities to target code compliance and health issues; and protect and preserve places and areas of historical and cultural importance.

Divisions

Building Safety, Planning & Zoning, Code Compliance, and Public Health

Mission Statement

We work in partnership with the people of the City to preserve and enhance the safety, appearance, and economic stability of our community through diligent enforcement of applicable ordinances and land use regulations in order to provide a safe and desirable living and working environment.

City of Pharr, Texas

Department:	Planning & Code Enforcement		Function:	General	Fund:	General
	Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16		
PERFORMANCE INDICATORS						
Inputs:						
Full Time Employees	22	22	23	23		
Department Expenditures*	\$ 1,054,411	\$ 1,221,160	\$ 1,211,350	\$ 1,278,700		
Outputs:						
Weedy Lots Violations	469	475	554	526		
Weed Lots Letters Mailed	2,466	2,450	2,216	2,105		
Work Orders Issued	2,018	2,020	2,108	2,003		
Number of Cuts	1,247	1,250	1,609	1,529		
Liens Recorded/Released	336	350	570	542		
Illegal Dumping Violations	97	100	77	73		
Unsafe/Unsecured Structures Violations	9	10	8	8		
Temporary Signs Violations	4	5	3	3		
Care of Premises Violations	112	115	114	108		
Junk Vehicle Violations	59	60	67	64		
Operation with out C/O	56	60	32	30		
CUP Inspections	132	140	100	95		
Zoning Violations	40	50	40	38		
Animal Control Violations	8	10	5	5		
Garage Sales Violations	3	5	3	3		
Illegal Utilities Violations	-	-	31	29		
Building Without a Permit Violations	41	45	32	30		
Health Violations	-	-	2	2		
Number of Cases sent to Municipal Court	65	65	60	57		
Number of Health Violations	-	-	2	2		
Total Calls for Service	1,075	1,080	1,111	1,055		
Number of Building Permits	1,973	1,975	1,664	1,747		
Number of Mechanical Permits	377	375	243	255		
Number of Plumbing Permits	579	580	385	404		
Number of Electrical Permits	956	960	691	726		
Number of Plan Reviews	43	45	32	34		
Certificates of Occupancy Issued	314	320	278	292		
Number of Garage Sales Permits Issued	4,369	4,370	3,453	3,626		
Number of Health Business Permits Issued	451	450	371	390		
Number of Health Training Permits Issued	1,983	1,990	1,309	1,374		
Number of Building Safety Inspections	4,002	4,000	2,581	2,710		
Number of Change of Zones	19	20	22	23		
Number of Conditional Use Permits	134	135	120	126		
Number of BYOB Permits	5	5	5	7		
Consultation with other Professionals	N/A	N/A	N/A	500		
Consultations with the Public	N/A	N/A	N/A	800		
Board of Adjustment Cases	8	8	2	-		
Special Department Projects	NA	NA	N/A	120		
Efficiency Measures:						
Expenditures per Capita	\$ 14.25	\$ 16.50	\$ 16.37	\$ 17.28		

* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas

Department: Engineering		Function: General		Fund: General	
EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 204,718	\$ 255,290	\$ 255,290	\$ 228,900	\$ 310,250
Employee Benefits	53,297	65,750	65,750	63,200	85,800
Supplies	8,355	19,200	19,200	8,500	13,500
Maintenance	3,021	3,000	3,000	2,000	2,000
Rentals	270	4,000	4,000	3,000	3,800
Contractual Services	4,519	-	-	6,500	-
Other Services	12,347	19,770	19,770	14,800	21,000
Vehicle Maintenance	5,152	9,500	9,500	6,700	8,900
Debt Service	6,124	7,340	7,340	7,340	7,400
Capital Outlay	29,715	-	-	-	21,900
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 327,519	\$ 383,850	\$ 383,850	\$ 340,940	\$ 474,550

Purpose

Management of the City's capital improvements and assist in the development of goals and objectives for the city.

Main Duties

Provide management of staff, engineering and architectural consultants in City projects; provide subdivision preliminary plat reviews for consistency and compliance with City standards; review, inspect, and manage infrastructure construction for all new development and capital projects in the City; maintain a geographical information system (GIS) of the City.

Divisions

Subdivision platting, GIS, Project Management

Mission Statement

The Engineering Department will enhance health, safety, and welfare in the City by providing economical, responsive, and cost effective professional engineering and architectural services. We employ qualified and competent professionals, cultivating an innovative work environment while striving to continuously improve.

City of Pharr, Texas

Department:	Engineering	Function:	General	Fund:	General
PERFORMANCE INDICATORS		Actual 13-14	Goal 14-15	Estimated 13-14	Goal 13-14
Inputs:					
Full Time Employees		5	5	5	5
Part-Time Employees		1	1	1	1
Department Expenditures*		\$ 291,679	\$ 376,510	\$ 333,600	\$ 445,250
Outputs:					
Number of Projects		34	30	29	25
Projects within Construction Budget		32	32	24	22
Projects Completed on Time		30	30	23	24
Projects Completed within City Department Request		8	8	7	6
Percentage of Individual Projects within Budget		94%	95%	82%	88%
Percentage of Projects Completed on Time		88%	90%	77%	96%
Number of Days to Complete City Dept. Project		30	30	30	30
Effectiveness Measures:					
Percent of Projects Designed within Budget					
100-85 % - 3 points		3	3	3	3
85-70 % - 2 points		-	-	2	2
70-50 % - 1 point		-	-	-	-
Percent of Projects Completed on Time					
100-85 % - 3 points		3	3	3	3
85-70 % - 2 points		-	-	2	-
70-50 % - 1 point		-	-	-	-
Efficiency Measures:					
Expenditures per capita		\$ 3.94	\$ 5.09	\$ 4.51	\$ 6.02

* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas

Department: Non-Departmental

Function:

General

Fund: General

EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Sanitation	\$ 1,853,332	\$ 1,825,000	\$ 1,825,000	\$ 1,920,933	\$ 1,930,000
Debris/Brush	608,137	611,000	611,000	580,000	600,000
Street Lights	606,475	635,000	635,000	610,000	700,000
Legal	174,157	200,000	200,000	187,000	225,000
Engineering	170,526	150,000	125,000	50,000	100,000
City Hall	284,370	240,770	240,770	235,000	235,000
City Commission	60,944	100,000	55,000	15,500	80,000
Transfers	2,260,616	2,010,190	6,510,190	6,538,090	19,230,195
Land Purchase	253,461	-	115,000	110,026	-
Other	4,192,373	2,821,500	3,266,500	3,256,822	1,880,680
DEPARTMENT TOTAL	<u>\$ 10,464,391</u>	<u>\$ 8,593,460</u>	<u>\$ 13,583,460</u>	<u>\$ 13,503,371</u>	<u>\$ 24,980,875</u>

SPECIAL REVENUES FUNDS

Special Revenue Funds are used to account for specific revenues that are legally or self restricted to expenditure for particular purposes.

Community Development Fund – This fund accounts for grant revenues that meet the program objectives set forth by the U.S. Department of Housing & Urban Development in providing affordable housing, a suitable and viable living environment and expanding economic opportunities.

Grants Fund – This fund accounts for general grant revenues awarded to the City. Three departments utilize this fund: Police, Fire, and Library.

Hotel/Motel Fund – This fund accounts for revenue from a seven percent tax levied upon the cost of City hotel and motel rooms with a daily rate over \$2. According to state civil statutes, this tax revenue can be used to promote tourism, maintain and repair convention facilities, promote the arts and humanities, or any other purpose directly related to these activities.

Parkland Dedication – Created by Ordinance O-99-49 on August 17, 1999, this fund accounts for contributions that developers are required to make when creating subdivisions to provide recreational areas in the form of neighborhood and community parks.

Asset Sharing – This fund accounts for forfeitures awarded to the City by the federal and state courts and drug enforcement agencies. Revenues are restricted for police supplies and only to be used if general funding is not available.

Paving & Drainage – This fund accounts for fees added to utility bills and restricted for the purpose of street improvements.

CITY OF PHARR, TX
COMBINED SPECIAL REVENUE FUNDS
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2013-2014	ORIGINAL BUDGET	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>Revenues</u>					
500 - General Tax Revenue	\$ 980,873	\$ 850,500	\$ 850,500	\$ 900,010	\$ 850,000
560 - Charges for Current Services	847,222	1,005,000	1,005,000	875,000	905,000
560 - Intergovernmental	641,331	150,000	150,000	578,000	150,000
570 - Grants	2,938,756	3,706,450	3,706,450	2,436,490	2,855,500
580 - Others	18,622	10,200	10,200	20,700	10,000
580 - Transfers/Others	18,534	46,130	46,130	700	82,300
Total Revenues	<u>\$ 5,445,337</u>	<u>\$ 5,768,280</u>	<u>\$ 5,768,280</u>	<u>\$ 4,810,900</u>	<u>\$ 4,852,800</u>
<u>Expenditures</u>					
General government	\$ 896,344	\$ 1,588,180	\$ 1,588,180	\$ 1,202,950	\$ 1,282,500
Public safety	1,492,324	1,672,390	1,672,390	1,010,640	2,430,300
Highways and streets	2,391,130	1,777,140	1,777,140	1,672,000	1,200,000
Culture and recreation	95,200	674,360	674,360	5,200	25,000
Transfer Out	10,000	10,000	10,000	10,000	540,000
Total Expenditures	<u>\$ 4,884,998</u>	<u>\$ 5,722,070</u>	<u>\$ 5,722,070</u>	<u>\$ 3,900,790</u>	<u>\$ 5,477,800</u>
Net Revenues Over/(Under) Expenditures	<u>\$ 560,339</u>	<u>\$ 46,210</u>	<u>\$ 46,210</u>	<u>\$ 910,110</u>	<u>\$ (625,000)</u>

CITY OF PHARR, TX
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>REVENUES</u>					
Grants-CDBG - Current Year	\$ -	\$ 1,153,560	\$ 1,153,560	\$ 977,000	\$ 1,130,200
Grants-Other CDBG Program Funds	1,874,134	921,340	\$ 921,340	796,850	-
Misc	1,745	-	\$ -	-	-
Transfer In	18,534	46,130	\$ 46,130	700	82,300
Total Revenues	<u>\$ 1,894,412</u>	<u>\$ 2,121,030</u>	<u>\$ 2,121,030</u>	<u>\$ 1,774,550</u>	<u>\$ 1,212,500</u>
<u>EXPENDITURES</u>					
Personnel	\$ 232,082	\$ 240,740	\$ 240,740	\$ 240,700	\$ 261,650
Supplies	6,417	6,000	6,000	7,400	7,000
Maintenance	200	800	800	300	500
Rentals	5,267	3,600	3,600	3,500	2,000
Other	16,511	21,700	21,700	10,000	10,500
Vehicle Maintenance	4,315	4,000	4,000	3,300	3,300
Debt Service	359,247	425,000	425,000	425,000	419,800
Non-Departmental	1,203,382	1,419,190	1,419,190	1,084,350	507,750
Total Expenditures	<u>\$ 1,827,421</u>	<u>\$ 2,121,030</u>	<u>\$ 2,121,030</u>	<u>\$ 1,774,550</u>	<u>\$ 1,212,500</u>
Net Revenues Over/(Under) Expenditures	<u>\$ 66,992</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES</u>					
General government	811,140	1,431,890	1,431,890	1,144,550	972,500
Culture and recreation	90,000	-	-	-	-
Highways and streets	926,280	689,140	689,140	630,000	240,000
Total Expenditures	<u>\$ 1,827,421</u>	<u>\$ 2,121,030</u>	<u>\$ 2,121,030</u>	<u>\$ 1,774,550</u>	<u>\$ 1,212,500</u>

City of Pharr, Texas

Department: Administration		Fund: CDBG			
EXPENSES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 182,318	\$ 186,250	\$ 186,250	\$ 185,150	\$ 199,800
Employee Benefits	49,764	54,490	54,490	55,550	61,850
Supplies	6,417	6,000	6,000	7,400	7,000
Maintenance	200	800	800	300	500
Rentals	5,267	3,600	3,600	3,500	2,000
Contractual Services	61	-	-	-	-
Other Services	16,451	21,700	21,700	10,000	10,500
Vehicle Maintenance	4,315	4,000	4,000	3,300	3,300
Debt Service	359,247	425,000	425,000	425,000	419,800
Capital Outlay	-	-	-	-	-
Non-Departmental	616,458	-	-	-	240,000
Community Programs	586,924	1,419,190	1,419,190	1,084,350	267,750
DEPARTMENT TOTAL	\$ 1,827,421	\$ 2,121,030	\$ 2,121,030	\$ 1,774,550	\$ 1,212,500

Purpose

The planning and administration of the U.S. Department of Housing and Urban Development - Community Development Block Grant (CDBG) program in meeting the national objectives of providing a viable living environment through housing low to moderate income individuals, elimination of slums and blights, and economic development eligible projects/activities.

Main Duties

Administration, implementation, management, monitoring of HUD funded activities; preparation, completion, and submission of annual Action Plan and Comprehensive Annual Performance & Evaluation Report to HUD to meet Administration, implementation, management, monitoring of HUD funded activities; preparation, completion, and

Divisions

Administration

Mission Statement

To meet HUD's national objectives in housing, elimination of slum/blighted areas and increase economic development opportunities, principally for low to moderate income beneficiaries.

PERFORMANCE INDICATORS	Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Inputs:				
Full Time Employees	3	3	4	5
Department Expenditures*	\$ 851,716	\$ 1,696,030	\$ 1,349,550	\$ 552,700
Outputs:				
Housing Rehabilitations/Reconstruction	10	10	17	10
Housing Weatherization Services	10	10	27	10
Demolition Program Servicing	2	2	7	8
Health Services	62	60	94	25
Street Improvements (linear sq ft.)	2,220	2,200	5,520	-
Abused/Neglected Children	-	-	4	5
Senior Services	8	8	16	8
Fire Department	2	2	1	1
Homeless Prevention	-	-	4	3
Sewer Tap Loan	24	25	25	2
Monitored Public Service Agencies	33,450	33,500	68,450	35,000
Efficiency Measures:				
Expenditures per Capita	\$ 11.51	\$ 22.92	\$ 18.24	\$ 7.47

* Expenditures excluding Debt Service/Capital Outlay

**CITY OF PHARR, TX
ASSET SHARING FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>REVENUES</u>					
Intergovernmental	\$ 641,331	\$ 150,000	\$ 150,000	\$ 578,000	\$ 150,000
Interest	16,253	10,000	10,000	20,000	10,000
Transfer In	-	-	-	-	-
Total	<u>\$ 657,583</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ 598,000</u>	<u>\$ 160,000</u>
<u>EXPENDITURES</u>					
Public Safety:					
Personnel	\$ 48,204	\$ 283,000	\$ 283,000	\$ 65,000	\$ 283,000
Supplies	192,372	68,000	68,000	126,000	68,000
Maintenance	80,294	20,000	20,000	35,000	20,000
Rentals	-	-	-	-	-
Other	110,602	45,000	45,000	67,500	45,000
Debt Service	-	-	-	-	-
Capital Outlay	49,886	374,000	374,000	83,500	374,000
Total	<u>\$ 481,358</u>	<u>\$ 790,000</u>	<u>\$ 790,000</u>	<u>\$ 377,000</u>	<u>\$ 790,000</u>
Net Revenues Over/(Under) Expenditures	<u>\$ 176,226</u>	<u>\$ (630,000)</u>	<u>\$ (630,000)</u>	<u>\$ 221,000</u>	<u>\$ (630,000)</u>

CITY OF PHARR, TX
GRANTS FUND
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>REVENUES</u>					
Police	\$ 989,548	\$ 808,410	\$ 808,410	\$ 572,640	\$ 1,562,300
Court	21,418	28,000	28,000	28,000	-
Fire	-	42,000	42,000	8,000	-
PAL	-	29,000	29,000	25,000	25,000
Library	-	-	-	-	-
Public Works	53,656	80,000	80,000	29,000	60,000
Parks & Recreation	-	644,140	644,140	-	-
Transfer In	-	-	-	-	78,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 1,064,622	\$ 1,631,550	\$ 1,631,550	\$ 662,640	\$ 1,725,300
<u>EXPENDITURES BY FUNCTION</u>					
Public Safety:					
Police	\$ 989,548	\$ 812,390	\$ 812,390	\$ 597,640	\$ 1,640,300
Fire	-	42,000	42,000	8,000	-
Court	21,418	28,000	28,000	28,000	-
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	1,010,966	882,390	882,390	633,640	1,640,300
Culture and Recreation:					
PAL	-	25,020	25,020	-	25,000
Library	-	-	-	-	-
Parks & Recreation	-	644,140	644,140	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	669,160	669,160	-	25,000
Environmental:					
Public Works	53,656	80,000	80,000	29,000	60,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	53,656	80,000	80,000	29,000	60,000
General:					
General	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 1,064,622	\$ 1,631,550	\$ 1,631,550	\$ 662,640	\$ 1,725,300
Net Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

EXPENDITURES BY ACTIVITY

Personnel	\$ 917,429	\$ 829,920	\$ 829,920	\$ 625,640	\$ 1,646,450
Supplies	16,153	152,490	152,490	37,000	60,000
Other	36,236	5,000	5,000	-	-
Vehicle Maintenance	12,460	-	-	-	-
Capital Outlay	82,344	644,140	644,140	-	18,850
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 1,064,622	\$ 1,631,550	\$ 1,631,550	\$ 662,640	\$ 1,725,300

**CITY OF PHARR, TX
HOTEL / MOTEL FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>REVENUES</u>					
Hotel/Motel Tax	\$ 979,798	\$ 850,000	\$ 850,000	\$ 900,000	\$ 850,000
Interest	1,074	500	500	10	-
Total	<u>\$ 980,873</u>	<u>\$ 850,500</u>	<u>\$ 850,500</u>	<u>\$ 900,010</u>	<u>\$ 850,000</u>
<u>EXPENDITURES</u>					
General government:					
Other Services	\$ 85,204	\$ 156,290	\$ 156,290	\$ 58,400	\$ 310,000
	<u>\$ 85,204</u>	<u>\$ 156,290</u>	<u>\$ 156,290</u>	<u>\$ 58,400</u>	<u>\$ 310,000</u>
Culture and Recreation:					
Transfer Out	10,000	10,000	10,000	10,000	540,000
Sub Total	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>540,000</u>
Total	<u>\$ 95,204</u>	<u>\$ 166,290</u>	<u>\$ 166,290</u>	<u>\$ 68,400</u>	<u>\$ 850,000</u>
Net Revenues Over/(Under) Expenditures	<u><u>\$ 885,669</u></u>	<u><u>\$ 684,210</u></u>	<u><u>\$ 684,210</u></u>	<u><u>\$ 831,610</u></u>	<u><u>\$ -</u></u>

City of Pharr, Texas

Department: Non-Departmental		Function: Governmental		Fund: Hotel/Motel	
EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Maintenance	-	-	-	-	-
Rentals	-	-	-	-	-
Contractual Services	-	-	-	-	-
Other Services	85,204	156,290	156,290	58,400	310,000
Vehicle Maintenance	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Non-Departmental	10,000	10,000	10,000	10,000	540,000
DEPARTMENT TOTAL	\$ 95,204	\$ 166,290	\$ 166,290	\$ 68,400	\$ 850,000

CITY OF PHARR, TX
PARKLAND DEDICATION FEE FUND
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>REVENUES</u>					
Parkland Dedication Fees	\$ 15,000	\$ 5,000	\$ 5,000	\$ 25,000	\$ 5,000
Interest	624	200	200	700	-
Total	<u>\$ 15,624</u>	<u>\$ 5,200</u>	<u>\$ 5,200</u>	<u>\$ 25,700</u>	<u>\$ 5,000</u>
<u>EXPENDITURES</u>					
Culture and Recreation:					
Transfers Out	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	\$ -
Total	<u>\$ 5,200</u>	<u>\$ 5,200</u>	<u>\$ 5,200</u>	<u>\$ 5,200</u>	<u>\$ -</u>
Net Revenues Over/(Under) Expenditures	<u>\$ 10,424</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,500</u>	<u>\$ 5,000</u>

**CITY OF PHARR, TX
PAVING & DRAINAGE FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>REVENUES</u>					
Paving & Drainage Fee	\$ 832,222	\$ 1,000,000	\$ 1,000,000	\$ 850,000	\$ 900,000
Interest Income	16,181	8,000	8,000	11,000	-
Total	<u>\$ 848,402</u>	<u>\$ 1,008,000</u>	<u>\$ 1,008,000</u>	<u>\$ 861,000</u>	<u>\$ 900,000</u>
<u>EXPENDITURES</u>					
Highways and Streets:					
Transfer Out	-	-	-	-	900,000
Total	<u>\$ 1,411,193</u>	<u>\$ 1,008,000</u>	<u>\$ 1,008,000</u>	<u>\$ 1,013,000</u>	<u>\$ 900,000</u>
Net Revenues Over/(Under) Expenditures	<u>\$ (562,791)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (152,000)</u>	<u>\$ -</u>



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CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for major capital acquisition and construction activities so as to not distort ongoing operating activities of other funds.

General Capital Projects fund: is used to account for projects planned as part of the City's general capital improvement program.

Bridge Capital Projects fund: is used to account for projects planned as part of the City's international bridge capital improvement program.

Utility Capital Projects fund: is used to account for projects planned as part of the City's utilities capital improvement program.



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CITY OF PHARR, TX
GENERAL CAPITAL IMPROVEMENT PROJECTS FUND
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>REVENUES</u>					
Intergovernmental	\$ 270,814	\$ -	\$ -	\$ -	\$ -
Transfers In	3,616,458	-	4,700,000	4,700,000	14,583,025
Grants	69,862	411,170	295,000	295,000	1,200,000
Total Revenues	<u>\$ 3,957,134</u>	<u>\$ 411,170</u>	<u>\$ 4,995,000</u>	<u>\$ 4,995,000</u>	<u>\$ 15,783,025</u>
<u>EXPENDITURES</u>					
Street Projects	\$ 4,810,644	\$ 1,098,840	\$ 6,276,470	\$ 1,742,000	\$ 16,047,200
Other	2,634,065	3,067,070	6,445,300	533,300	7,616,000
Total Expenditures	<u>\$ 7,444,709</u>	<u>\$ 4,165,910</u>	<u>\$ 12,721,770</u>	<u>\$ 2,275,300</u>	<u>\$ 23,663,200</u>
Net Revenues Over/(Under) Expenditures	<u><u>\$ (3,487,575)</u></u>	<u><u>\$ (3,754,740)</u></u>	<u><u>\$ (7,726,770)</u></u>	<u><u>\$ 2,719,700</u></u>	<u><u>\$ (7,880,175)</u></u>

CITY OF PHARR, TX
BRIDGE CAPITAL IMPROVEMENT PROJECTS FUND
SUMMARY OF REVENUES AND EXPENSES

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>REVENUES</u>					
Transfer In	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 2,620,000
Grants	-	6,366,689	6,366,689	-	14,631,400
Total Revenues	<u>\$ 1,500,000</u>	<u>\$ 6,366,689</u>	<u>\$ 6,366,689</u>	<u>\$ -</u>	<u>\$ 17,251,400</u>
<u>EXPENSES</u>					
Capital Projects	\$ 108,828	\$ 9,601,010	\$ 9,601,010	\$ 58,180	\$ 19,120,600
Other	-	-	-	-	-
Total Expenses	<u>\$ 108,828</u>	<u>\$ 9,601,010</u>	<u>\$ 9,601,010</u>	<u>\$ 58,180</u>	<u>\$ 19,120,600</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ 1,391,172</u></u>	<u><u>\$ (3,234,321)</u></u>	<u><u>\$ (3,234,321)</u></u>	<u><u>\$ (58,180)</u></u>	<u><u>\$ (1,869,200)</u></u>

CITY OF PHARR, TX
UTILITY CAPITAL IMPROVEMENT PROJECTS FUND
SUMMARY OF REVENUES AND EXPENSES

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>REVENUES</u>					
Grants - TWDB	-	5,177,300	5,177,300	-	-
Transfer In	4,900,000	-	-	-	14,359,300
Total Revenues	<u>\$ 4,900,000</u>	<u>\$ 5,177,300</u>	<u>\$ 5,177,300</u>	<u>\$ -</u>	<u>\$ 14,359,300</u>
<u>EXPENSES</u>					
Capital Projects	<u>\$ 1,993,777</u>	<u>\$ 16,827,300</u>	<u>\$ 16,827,300</u>	<u>\$ 175,331</u>	<u>\$ 14,359,300</u>
Total Expenses	<u>\$ 1,993,777</u>	<u>\$ 16,827,300</u>	<u>\$ 16,827,300</u>	<u>\$ 175,331</u>	<u>\$ 14,359,300</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ 2,906,223</u></u>	<u><u>\$ (11,650,000)</u></u>	<u><u>\$ (11,650,000)</u></u>	<u><u>\$ (175,331)</u></u>	<u><u>\$ -</u></u>

DEBT SERVICE FUND

Debt Service Funds are used to account for the accumulation of resources and payment of general long-term debt of the City.

Debt Service – This fund accounts for the accumulation of resources for and the payment of General and Certificates of Obligation.

CITY OF PHARR, TX
GENERAL OBLIGATION DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>REVENUES</u>					
Property Tax (Current & Delinquent)	\$ 1,689,314	\$ 1,713,200	\$ 1,713,200	\$ 1,690,000	\$ 1,814,600
Property Tax Penalty and Interest	65,543	40,000	40,000	40,000	50,000
Interest	35,680	20,000	20,000	36,000	6,500
Transfer In	1,209,331	1,058,060	1,058,060	1,058,060	2,630,100
Total Revenues	<u>\$ 2,999,868</u>	<u>\$ 2,831,260</u>	<u>\$ 2,831,260</u>	<u>\$ 2,824,060</u>	<u>\$ 4,501,200</u>
<u>EXPENDITURES</u>					
Principal	\$ 1,840,000	\$ 1,890,000	\$ 1,890,000	\$ 1,890,000	\$ 3,245,000
Interest	821,450	746,120	746,120	746,120	1,250,200
Other	4,700	6,000	6,000	1,000	6,000
Transfer Out	233,250	189,140	189,140	186,940	-
Total Expenditures	<u>\$ 2,899,400</u>	<u>\$ 2,831,260</u>	<u>\$ 2,831,260</u>	<u>\$ 2,824,060</u>	<u>\$ 4,501,200</u>
Net Revenues Over/(Under) Expenditures	<u><u>\$ 100,468</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



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PROPRIETARY FUNDS

ENTERPRISE FUNDS

Enterprise Funds are used to report any activity for which a fee is charged to external users of goods and services.

Utility Fund: is used to account for the City's water and sewer/wastewater system operations.

Event Center: is used to account for the City's events and tourism operations.

Bridge Fund: is used to account for the City's international bridge operations. The bridge enables traffic to flow to and from Mexico.

Golf Course Fund: is to account for the City owned Tierra Del Sol Golf Course operations.

**CITY OF PHARR, TX
COMBINED ENTERPRISE FUNDS
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
Revenues					
Water Fees	\$ 7,839,153	\$ 7,585,300	\$ 7,561,300	\$ 7,673,000	\$ 7,550,700
Sewer Fees	5,825,091	5,770,000	5,749,000	5,721,000	5,605,000
Toll Fees	12,338,237	8,776,820	13,476,820	12,640,000	12,712,500
Direct Golf Course Fees	712,068	663,000	663,000	653,000	785,000
Event Center Fees	-	534,000	419,000	385,000	740,500
Other	1,300,472	372,500	372,500	379,700	3,419,900
Interest	792,044	584,160	584,160	766,500	68,900
Lease Proceeds	-	415,000	340,000	-	510,000
Transfer In	3,608,697	1,029,050	1,005,840	917,750	475,200
Total Revenues	<u>\$ 32,415,764</u>	<u>\$ 25,729,830</u>	<u>\$ 30,171,620</u>	<u>\$ 29,135,950</u>	<u>\$ 31,867,700</u>
Expenses					
Personnel Services	\$ 4,635,008	\$ 5,753,840	\$ 5,768,840	\$ 5,261,550	\$ 6,104,070
Supplies	1,391,641	1,660,070	1,639,070	1,440,050	1,733,800
Maintenance	982,684	934,600	980,350	865,200	826,400
Rentals	39,116	84,740	84,740	67,240	84,450
Other Services	3,362,554	2,785,730	2,852,520	2,472,120	2,544,400
Vehicle Maintenance	354,447	368,090	370,340	296,300	348,000
Long Term Debt Service	5,057,211	5,560,930	5,560,930	5,189,280	5,492,060
Debt Service-Lease	13,298	191,650	208,650	221,820	164,160
Capital Outlay	142,552	1,813,020	1,573,020	136,000	565,000
Transfer Out	10,265,500	5,167,120	10,887,120	10,887,120	23,716,800
Non-Departmental	6,727,352	2,910,040	2,890,540	1,316,290	1,575,860
Total Expenditures	<u>\$ 32,971,363</u>	<u>\$ 27,229,830</u>	<u>\$ 32,816,120</u>	<u>\$ 28,152,970</u>	<u>\$ 43,155,000</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ (555,599)</u></u>	<u><u>\$ (1,500,000)</u></u>	<u><u>\$ (2,644,500)</u></u>	<u><u>\$ 982,980</u></u>	<u><u>\$ (11,287,300)</u></u>

CITY OF PHARR, TEXAS
BUDGETED REPORT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
UTILITY FUND
FOR THE FISCAL YEAR OCTOBER 1st, 2015 THROUGH SEPTEMBER 30, 2016

	ACTUAL <u>2013-2014</u>	ORIGINAL BUDGET <u>2014-2015</u>	AMENDED BUDGET <u>2014-2015</u>	PROJECTED ACTUAL <u>2014-2015</u>	BUDGET <u>2015-2016</u>
REVENUES					
Operating revenues:					
Charges for sales and services:					
Water sales	\$ 7,591,266	\$ 7,350,300	\$ 7,326,300	\$ 7,400,700	\$ 7,305,700
Sewer service	5,614,880	5,590,000	5,569,000	5,519,200	5,410,000
Tap fees	345,295	320,000	320,000	358,800	338,000
Other	118,734	99,000	99,000	121,200	106,000
Total operating revenues	<u>13,670,175</u>	<u>13,359,300</u>	<u>13,314,300</u>	<u>13,399,900</u>	<u>13,159,700</u>
EXPENSES					
Operating expenses:					
Personnel services	3,154,671	3,240,900	3,255,900	3,162,200	3,602,930
Supplies and Materials	1,290,599	2,425,540	2,439,290	2,220,140	2,360,850
Contractual Services	3,416,986	2,592,070	2,577,820	2,367,420	2,234,760
Depreciation	4,046,909	-	-	-	-
Total operating expenses	<u>11,909,165</u>	<u>8,258,510</u>	<u>8,273,010</u>	<u>7,749,760</u>	<u>8,198,540</u>
Operating income (loss)	<u>1,761,010</u>	<u>5,100,790</u>	<u>5,041,290</u>	<u>5,650,140</u>	<u>4,961,160</u>
Nonoperating revenues (expenses):					
Investment earnings	574,854	453,560	453,560	526,500	45,400
Interest expense	(1,678,924)	(1,648,930)	(1,648,930)	(1,559,780)	(1,615,060)
Principal expense	(2,870,000)	(2,950,000)	(2,950,000)	(2,950,000)	(3,105,000)
Amortization expense	(30,980)	-	-	-	-
Capital Outlay	(80,182)	(888,020)	(873,020)	(36,000)	-
Lease Proceeds	-	340,000	340,000	-	-
Other	421,072	58,500	58,500	64,100	3,122,300
Total nonoperating revenues (expenses)	<u>(3,664,160)</u>	<u>(4,634,890)</u>	<u>(4,619,890)</u>	<u>(3,955,180)</u>	<u>(1,552,360)</u>
Income before contributions and transfers	<u>(1,903,150)</u>	<u>465,900</u>	<u>421,400</u>	<u>1,694,960</u>	<u>3,408,800</u>
Transfers in	2,692,566	-	-	-	-
Transfers out	(404,900)	(465,900)	(465,900)	(465,900)	(14,696,100)
General Fund	-	-	-	-	-
Capital contributions	552,929	-	-	-	-
Changes in net assets	<u>937,445</u>	<u>-</u>	<u>(44,500)</u>	<u>1,229,060</u>	<u>(11,287,300)</u>
Total net assets (non-GAAP) - beginning	-	937,445	937,445	937,445	2,166,505
Prior period adjustment	-	-	-	-	-
Total net assets (non-GAAP) - ending	<u>\$ 937,445</u>	<u>\$ 937,445</u>	<u>\$ 892,945</u>	<u>\$ 2,166,505</u>	<u>\$ (9,120,795)</u>

**CITY OF PHARR, TX
UTILITY FUND
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>REVENUES</u>					
Water	\$ 7,839,153	\$ 7,585,300	\$ 7,561,300	\$ 7,673,000	\$ 7,550,700
Sewer	5,825,091	5,770,000	5,749,000	5,721,000	5,605,000
Lease Proceeds	-	340,000	340,000	-	-
Other	979,931	62,500	62,500	70,000	54,000
Grants					3,072,300
Interest	574,854	453,560	453,560	526,500	45,400
Transfer In	2,692,566	-	-	-	-
Total Revenues	<u>\$ 17,911,596</u>	<u>\$ 14,211,360</u>	<u>\$ 14,166,360</u>	<u>\$ 13,990,500</u>	<u>\$ 16,327,400</u>
<u>EXPENSES</u>					
81 Administration	\$ 688,410	\$ 641,810	\$ 641,810	\$ 652,000	\$ 701,400
82 Water Production	1,627,718	2,073,470	2,083,370	1,674,940	1,987,080
83 Water Distribution	1,954,145	2,464,280	2,452,580	1,942,700	2,046,000
84 Water Treatment Plant	2,190,889	2,288,910	2,304,410	2,230,560	2,272,000
86 Sewer Collection	417,327	563,900	569,200	446,560	392,500
87 Non-Departmental	5,388,919	1,580,060	1,560,560	1,304,900	15,495,660
72 Debt Service	4,626,560	4,598,930	4,598,930	4,509,780	4,720,060
Total Expenses	<u>\$ 16,893,968</u>	<u>\$ 14,211,360</u>	<u>\$ 14,210,860</u>	<u>\$ 12,761,440</u>	<u>\$ 27,614,700</u>
Net Revenues Over/(Under) Expenses	<u>\$ 1,017,628</u>	<u>\$ -</u>	<u>\$ (44,500)</u>	<u>\$ 1,229,060</u>	<u>\$ (11,287,300)</u>
1100- Personnel Services	\$ 3,133,511	\$ 3,219,740	\$ 3,234,740	\$ 3,162,200	\$ 3,581,770
2200- Supplies	1,090,417	1,258,600	1,226,600	1,091,600	1,252,900
3300- Maintenance	761,747	653,600	699,350	701,600	648,200
4400- Rentals	4,378	13,340	13,340	6,940	9,750
5500- Other Services	1,495,901	1,591,410	1,594,410	1,597,760	1,577,700
6600- Vehicle Maintenance	309,062	312,790	315,040	264,800	295,600
72/73 Long Term Debt Service	4,626,560	4,598,930	4,598,930	4,509,780	4,720,060
7700- Debt Service-Lease	3,291	94,870	94,870	85,860	33,060
8800- Capital Outlay	80,182	888,020	873,020	36,000	-
9900- Transfer Out	404,900	465,900	465,900	465,900	14,696,100
9900- Non-Departmental	4,984,019	1,114,160	1,094,660	839,000	799,560
	<u>\$ 16,893,968</u>	<u>\$ 14,211,360</u>	<u>\$ 14,210,860</u>	<u>\$ 12,761,440</u>	<u>\$ 27,614,700</u>

City of Pharr, Texas

Department: Debt Service					
Fund: Utility					
EXPENSES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Financial Services	\$ 49,946	\$ 50,000	\$ 50,000	\$ 24,000	\$ 50,000
2007 CWSRF Interest - TWDB	807,635	780,830	780,830	780,830	750,700
2007A DWSRF Interest - TWDB	321,799	311,580	311,580	311,580	300,100
2007B Interest - NADBank	285,734	271,130	271,130	271,130	254,600
2008 Refunding - Interest	100,320	75,240	75,240	75,240	47,160
2013 DWSRF Interest - TWDB	160,146	160,150	160,150	97,000	160,100
2015 DWSRF Interest - TWDB	-	-	-	-	52,400
Amortization Expense	30,980	-	-	-	-
2007 CWSRF Principal - TWDB	975,000	1,005,000	1,005,000	1,005,000	1,030,000
2007A DWSRF Principal - TWDB	455,000	470,000	470,000	470,000	475,000
2007B Principal - NADBank	425,000	440,000	440,000	440,000	460,000
2008 Refunding - Principal	760,000	780,000	780,000	780,000	815,000
2013 DWSRF Principal - TWDB	255,000	255,000	255,000	255,000	255,000
2015 DWSRF Interest - TWDB	-	-	-	-	70,000
DEPARTMENT TOTAL	\$ 4,626,560	\$ 4,598,930	\$ 4,598,930	\$ 4,509,780	\$ 4,720,060

City of Pharr, Texas

Department: Administration

Fund: Utility

EXPENSES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 231,163	\$ 239,700	\$ 239,700	\$ 239,000	\$ 254,300
Employee Benefits	117,764	88,250	88,250	88,100	99,500
Supplies	143,436	156,500	153,500	152,500	164,200
Maintenance	74,216	50,000	56,000	60,000	67,900
Rentals	3,192	2,200	2,200	2,500	1,000
Contractual Services	1,766	2,160	2,160	1,400	2,000
Other Services	116,874	103,000	100,000	108,500	112,500
Vehicle Maintenance	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
DEPARTMENT TOTAL	\$ 688,410	\$ 641,810	\$ 641,810	\$ 652,000	\$ 701,400

Purpose

Manage the Utility system's finances by ensuring compliance with laws and ordinances , billing and collecting for utility operations, and accurately maintaining utility accounts.

Main Duties

Functional responsibilities include account management, customer service, and utility billing, cash management.

Divisions

Administration, Utility Billing, Cashier

Mission Statement

The Utility Billing & Collection Department strives to sustain the utility operations through fair and accurate account transactions.

PERFORMANCE INDICATORS	Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Inputs:				
Number of Full time employees	9	9	9	9
Department Expenditures*	\$ 688,410	\$ 641,810	\$ 652,000	\$ 701,400
Efficiency Measures:				
Expenditures per Capita	\$ 9.30	\$ 8.67	\$ 8.81	\$ 9.48

* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas

Department: Water Production

Fund: Utility

EXPENSES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 411,022	\$ 512,820	\$ 512,820	\$ 468,400	\$ 570,550
Employee Benefits	177,647	185,940	201,140	140,400	205,870
Supplies	418,142	524,550	524,550	419,000	525,200
Maintenance	115,566	165,000	161,000	137,100	150,000
Rentals	-	2,240	2,240	2,240	1,700
Contractual Services	159	-	-	-	-
Other Services	485,835	490,500	485,000	482,000	505,200
Vehicle Maintenance	17,850	24,500	28,500	21,600	25,100
Debt Service	323	3,420	3,620	3,200	3,460
Capital Outlay	1,175	164,500	164,500	1,000	-
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 1,627,718	\$ 2,073,470	\$ 2,083,370	\$ 1,674,940	\$ 1,987,080

Purpose

Distribute safe potable drinking water that meet TCEQ requirement.

Main Duties

Provide safe potable water that meet TCEQ requirements or better; meet the demand of growing community and to continue to improve in working efficiently and providing quality water at the lowest possible cost.

Divisions

Administration, Water Treatment Plant, Water Distribution, Wastewater Treatment Plant, Wastewater Collection, Lab

Mission Statement

The Public Utilities Department is committed to providing the protection of public health, fire protection, support of the economy, and quality of life services at the lowest possible cost.

PERFORMANCE INDICATORS	Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Inputs:				
Full Time Employees	12	12	12	15
Department Expenditures*	\$ 1,626,220	\$ 1,905,550	\$ 1,670,740	\$ 1,983,620
Outputs:				
Average Treated MGD	7.32	7.00	5.99	6.02
Maximum Treated MGD	10.30	10.00	9.50	9.50
Total Treated MG	2,672.77	2,650.00	1,642.10	2,206.72
Drinking Water Compliance Rate %	100	100	75	100
Quality Control Analysis	112	100	84	112
Quality Assurance Analysis	20	20	10	20
O&M Cost per Average Treated MG	\$ 0.22	\$ 0.22	\$ 0.16	\$ 0.31
TCEQ Monthly Parameter Reports	12	12	9	12
Efficiency Measures:				
Expenditures per Capita	\$ 21.98	\$ 25.75	\$ 22.58	\$ 26.81

* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas

Department: Water Distribution

Fund: Utility

EXPENSES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 803,352	\$ 882,650	\$ 897,650	\$ 895,100	\$ 987,100
Employee Benefits	431,520	319,150	288,650	286,900	367,600
Supplies	359,747	359,700	336,200	352,700	357,000
Maintenance	30,552	37,000	81,750	68,000	35,100
Rentals	992	4,200	4,200	1,700	3,100
Contractual Services	270	-	-	-	-
Other Services	57,439	74,750	74,750	65,300	71,100
Vehicle Maintenance	252,139	219,790	218,040	203,000	209,900
Debt Service	1,600	77,040	76,340	70,000	15,100
Capital Outlay	16,534	490,000	475,000	-	-
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 1,954,145	\$ 2,464,280	\$ 2,452,580	\$ 1,942,700	\$ 2,046,000

Purpose

Distribute safe potable drinking water.

Main Duties

Distribute safe potable water that meet TCEQ requirements or better; maintain all water lines, valves, water meters in the WD system to ensure uninterrupted service.

Divisions

Administration, Water Treatment Plant, Water Distribution, Wastewater Treatment Plant, Wastewater Collection, Lab

Mission Statement

The Public Utilities Department is committed to providing the protection of public health, fire protection, support of the economy, and quality of life services at the lowest possible cost.

PERFORMANCE INDICATORS	Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Inputs:				
Full Time Employees	26	26	30	30
Part Time Employees	1	1	1	1
Department Expenditures*	\$ 1,936,011	\$ 1,897,240	\$ 1,872,700	\$ 2,030,900
Outputs:				
Number of Water Leak Repairs	885	800	620	950
Number of New Meter Installations	323	300	332	350
Number of Reconnect Meter	N/A	N/A	2,862	3,500
Number of Disconnect Meter	N/A	N/A	1,448	2,500.00
Number of Excavation Permits	225	225	154	200
Number of Manhole Cover Repairs	39	40	51	60
Number of Odor Complaints	68	65	55	60
Number of Sewer Clog Calls	974	975	892	950
Number of Sewer Customer Side	297	300	206	300
Number of Water Customer Side	629	625	206	650
Number of Standby Water Calls	224	225	161	200
Number of Standby Sewer Calls	263	250	177	350
Efficiency Measures:				
Expenditures per Capita	\$ 26.16	\$ 25.64	\$ 25.31	\$ 27.44

* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas

Department: Water Treatment Plant

Fund: Utility

EXPENSES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 738,683	\$ 760,300	\$ 760,300	\$ 802,600	\$ 814,700
Employee Benefits	222,361	230,930	246,230	241,700	282,150
Supplies	106,731	140,700	135,200	104,900	133,400
Maintenance	406,819	356,600	355,600	363,500	352,500
Rentals	194	2,700	2,700	500	1,950
Contractual Services	215	-	-	-	-
Other Services	661,354	691,500	698,000	696,000	656,800
Vehicle Maintenance	15,252	29,500	29,500	19,200	28,300
Debt Service	204	2,160	2,360	2,160	2,200
Capital Outlay	39,076	74,520	74,520	-	-
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 2,190,889	\$ 2,288,910	\$ 2,304,410	\$ 2,230,560	\$ 2,272,000

Purpose

Treat influent and discharge effluent that meet TCEQ requirement and to produce quality Recycle water.

Main Duties

Treat sewer influent and discharge quality wastewater effluent that meets all permit requirements through our regulatory agency TCEQ; to produce recycle water to irrigate our golf course.

Divisions

Administration, Water Treatment Plant, Water Distribution, Wastewater water Treatment Plant, Wastewater Collection, Lab

Mission Statement

The Public Utilities Department is committed to providing the protection of public health, fire protection, support of the economy, and quality of life services at the lowest possible cost.

PERFORMANCE INDICATORS	Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Inputs:				
Full Time Employees	15	15	18	19
Department Expenditures*	\$ 2,151,609	\$ 2,212,230	\$ 2,228,400	\$ 2,269,800
Outputs:				
Average Effluent Discharge MGD	4.80	4.80	5.26	6.00
Maximum Effluent Discharge MGD	6.43	6.50	7.08	7.08
Total Effluent Discharge MG	1,751.47	1,750.00	1,435.34	1,913.78
Average Reuse Water MGD	0.07	0.07	0.40	0.06
Quality Control Analysis	51	51	51	51
Quality Assurance Analysis	64	64	64	64
Total Daily Analysis	32,185	32,200	24,138	32,185
O&M Cost per Average Treated MG	\$ 0.51	\$ 0.51	\$ 0.31	\$ 0.44
TCEQ Effluent Monthly Parameter Reports	12	12	9	12
Efficiency Measures:				
Expenditures per Capita	\$ 29.08	\$ 29.90	\$ 30.11	\$ 30.67

* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas

Department: Wastewater (Sewer) Collection System

Fund: Utility

EXPENSES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Supplies	62,363	77,150	77,150	62,500	73,100
Maintenance	134,594	45,000	45,000	73,000	42,700
Rentals	-	2,000	2,000	-	2,000
Contractual Services	-	-	-	-	-
Other Services	171,990	229,500	234,500	244,560	230,100
Vehicle Maintenance	23,820	39,000	39,000	21,000	32,300
Debt Service	1,164	12,250	12,550	10,500	12,300
Capital Outlay	23,396	159,000	159,000	35,000	-
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 417,327	\$ 563,900	\$ 569,200	\$ 446,560	\$ 392,500

Purpose

To collect sewer through gravity pipes and pump stations and push to our Wastewater Treatment Plant.

Main Duties

To maintain all Lift stations and gravity lines in the sewer collection system. To have interrupted sewer service and to avoid sanitary sewer overflow.

Divisions

Administration, Water Treatment Plant, Water Distribution, Wastewater Treatment Plant, Wastewater Collection, Lab

Mission Statement

The Public Utilities Department is committed to providing the protection of public health, fire protection, support of the economy, and quality of life services at the lowest possible cost.

PERFORMANCE INDICATORS	Actual 13-14	Budget 14-15	Amend. Budget 14-15	Projected 14-15	Budget 15-16
Inputs:					
Department expenditures*	\$ 392,767	\$ 392,650	\$ 397,650	\$ 401,060	\$ 380,200
Outputs:					
Expenditures per capita	\$ 5.31	\$ 5.31	\$ 5.37	\$ 5.42	\$ 5.14

* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas

Department: Non-Departmental

Fund: Utility

EXPENSES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Legal	\$ 54,338	\$ 75,000	\$ 75,000	\$ 56,000	\$ 26,900
Engineering	157,420	250,000	240,000	130,000	175,000
Water rights	120,000	150,000	140,500	144,000	75,000
Raw water	404,643	500,000	500,000	420,000	450,000
Depreciation	4,046,909	-	-	-	-
Transfer out - General Fund	404,900	465,900	465,900	465,900	336,800
Transfer out - Capital Projects	4,900,000	4,900,000	-	-	11,589,300
Other	200,708	139,160	139,160	89,000	2,842,660
DEPARTMENT TOTAL	\$ 10,288,919	\$ 6,480,060	\$ 1,560,560	\$ 1,304,900	\$ 15,495,660

**CITY OF PHARR, TX
EVENT CENTER
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>REVENUES</u>					
Rental	\$ -	\$ 175,000	\$ 100,000	\$ 90,000	\$ 100,000
Facility Fees	-	75,000	75,000	65,000	65,000
Concession	-	130,000	90,000	85,000	425,500
Advertising	-	154,000	154,000	145,000	150,000
Transfer In	-	150,210	230,000	197,160	164,500
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Total Revenues	\$ -	\$ 684,210	\$ 649,000	\$ 582,160	\$ 905,000
<u>EXPENSES</u>					
Personnel	\$ -	\$ 420,830	\$ 420,830	\$ 358,800	\$ 589,500
Supplies	-	36,820	36,820	33,800	134,800
Maintenance	-	26,000	26,000	20,000	24,700
Rentals	-	1,000	1,000	500	1,000
Other	-	197,600	162,390	165,100	155,000
Debt Service-Lease	-	1,960	1,960	1,960	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses	\$ -	\$ 684,210	\$ 649,000	\$ 580,160	\$ 905,000
Net Revenues Over/(Under) Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ -</u>

City of Pharr, Texas

Department: Events Center		Function: Cultural		Fund: Hotel/Motel	
EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ -	\$ 335,500	\$ 335,500	\$ 290,000	\$ 481,100
Employee Benefits	-	85,330	85,330	68,800	108,400
Supplies	-	36,820	36,820	33,800	134,800
Maintenance	-	26,000	26,000	20,000	24,700
Rentals	-	1,000	1,000	500	1,000
Contractual Services	-	87,000	51,790	50,000	47,000
Other Services	-	110,600	110,600	115,100	108,000
Vehicle Maintenance	-	-	-	-	-
Debt Service	-	1,960	1,960	1,960	-
Capital Outlay	-	-	-	-	-
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ -	\$ 684,210	\$ 649,000	\$ 580,160	\$ 905,000

Purpose

To provide a venue in the City to rent for ticketed events/concerts and to non-ticketed events to bring people, promoters, and artists to the city of Pharr, increasing usage of the hotels within the city.

Main Duties

Event booking, ticket sales, cash handling, production preparation, security and staffing for events, liaison with local hotels.

Divisions

Venue Management, Ticket Sales

Mission Statement

The Pharr Events Center hosts a diverse range of entertainment events in one of the most premier venues in the Rio Grande Valley. We are committed to delivering the highest level of customer service and the highest degree of entertainment experience to our customers.

City of Pharr, Texas

Department: Events Center	Function: Cultural	Fund: Hotel/Motel		
PERFORMANCE INDICATORS	Actual 13-14	Goal 14-15	Estimated 13-14	Goal 13-14
Inputs:				
Full Time Employees	5	5	5	5
Part Time Employees	14	14	14	18
Event Space Available (sqft)	17,073.1	17,073.1	17,073.1	17,073.1
Department Expenditures*	\$ -	\$ 682,250	\$ 578,200	\$ 905,000
Outputs:				
Event Center events (ticketed)	23	25	28	50
Number of DJ Concerts	4	4	4	6
Number of Rock Concerts	8	8	9	10
Number of Country Concerts	6	6	6	10
Number of Boxing Events	3	3	3	6
Number of Expos	2	2	1	3
Event Center bookings (non-ticketed)	32	35	36	25
Number of School Functions (PSJA)	8	10	9	10
Number of School Functions (IDEA)	1	1	1	1
Number of School Functions (UTPA)	2	2	1	1
Number of School Functions (McAllen)	1	1	1	2
Number of City Functions	5	5	5	10
Number of Non-Profit Functions	7	7	7	8
Number of Sponsorship Functions	8	8	8	10
Effectiveness Measures:				
Event Center occupancy %	15%	16%	18%	21%
Efficiency Measures:				
Expenditures per Capita	\$ -	\$ 9.22	\$ 7.81	\$ 12.23

* Expenditures excluding Debt Service/Capital Outlay

**CITY OF PHARR, TX
BRIDGE FUND
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>REVENUES</u>					
Toll Fees	\$ 12,338,237	\$ 8,776,820	\$ 13,476,820	\$ 12,640,000	\$ 12,712,500
Debt Proceeds	-	-	-	-	510,000
Other	234,386	235,000	235,000	232,900	198,600
Interest	216,416	130,000	130,000	230,000	23,000
Transfer In - Other	233,250	189,140	189,140	189,140	-
Total	<u>\$ 13,022,289</u>	<u>\$ 9,330,960</u>	<u>\$ 14,030,960</u>	<u>\$ 13,292,040</u>	<u>\$ 13,444,100</u>
<u>EXPENSES</u>					
Personnel	\$ 849,929	\$ 1,318,380	\$ 1,318,380	\$ 980,700	\$ 1,267,400
Supplies	129,656	179,550	179,550	128,300	169,600
Maintenance	182,613	220,000	220,000	115,000	115,000
Rentals	2,840	13,000	13,000	3,100	4,000
Other	1,729,507	892,220	992,220	628,200	732,200
Vehicle Maintenance	24,357	34,000	34,000	12,100	30,100
Long Term Debt Service	430,652	962,000	962,000	679,500	772,000
Debt Service-Lease	-	-	-	-	52,100
Capital Outlay	50,223	720,000	700,000	100,000	510,000
Transfer Out	9,860,600	4,701,220	10,421,220	10,421,220	9,020,700
Non-Departmental	1,422,677	1,790,590	1,790,590	472,000	771,000
Total	<u>\$ 14,683,055</u>	<u>\$ 10,830,960</u>	<u>\$ 16,630,960</u>	<u>\$ 13,540,120</u>	<u>\$ 13,444,100</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ (1,660,765)</u></u>	<u><u>\$ (1,500,000)</u></u>	<u><u>\$ (2,600,000)</u></u>	<u><u>\$ (248,080)</u></u>	<u><u>\$ -</u></u>

City of Pharr, Texas

Department: Administration

Fund: Bridge

EXPENSES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 596,884	\$ 991,510	\$ 991,510	\$ 734,000	\$ 928,500
Employee Benefits	253,045	326,870	326,870	246,700	338,900
Supplies	129,656	179,550	179,550	128,300	169,600
Maintenance	182,613	220,000	220,000	115,000	115,000
Rentals	2,840	13,000	13,000	3,100	4,000
Contractual Services	993,574	179,920	279,920	140,000	107,000
Other Services	735,933	712,300	712,300	488,200	625,200
Vehicle Maintenance	24,357	34,000	34,000	12,100	30,100
Debt Service - Bonds/Notes	430,652	962,000	962,000	679,500	824,100
Capital Outlay	50,223	720,000	700,000	100,000	510,000
Non-Departmental					
Depreciation	879,483	-	-	-	-
Transfers Out - General Fund Ops	5,360,600	3,716,220	9,416,220	9,416,220	3,128,975
Transfers Out - Incentives	-	-	-	-	1,055,000
Transfers Out - CIP Funds	3,000,000	-	-	-	1,932,025
Contingency	-	-	-	-	-
Other	2,043,194	2,775,590	2,795,590	1,477,000	3,675,700
DEPARTMENT TOTAL	\$ 14,683,055	\$ 10,830,960	\$ 16,630,960	\$ 13,540,120	\$ 13,444,100

Purpose

The Pharr International Bridge was created pursuant to Art XI of the City of Pharr City Code for the purpose of administering the bridge operations.

Main Duties

The Pharr International Bridge is charged and authorized to collect tolls and charges for the use of the bridge and surrounding property.

Divisions

Administration, Toll Collection, Monitoring

Mission Statement

We strive to make your time using our bridge a safe, orderly, and efficient experience.

PERFORMANCE INDICATORS	Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Inputs:				
Full Time Employees				
Number of Crossing Lanes				
Department expenditures*	\$ 2,918,902	\$ 2,657,150	\$ 1,867,400	\$ 2,318,300
Outputs:				
Monthly Southbound Truck Crossings	42,348	43,000	44,015	45,681
Monthly Southbound Car Crossings	72,194	72,000	66,444	72,100
Average Daily Car Crossings	2,373	2,300	1,447	1,501
Average Daily Truck Crossings	1,392	1,400	3,656	3,700
Efficiency Measures:				
Avg Crossings Processed per Collector	1,150	1,200	1,063	1,120
Avg Crossings Time for Southbound Cars	no wait time	no wait time	no wait time	no wait time
Avg Crossings Time for Southbound Trucks	5 min - 1 hr	5 min - 1 hr	10 min - 1 hr	5 min - 45 min
Avg Crossings Time for Northbound Cars	5 min - 1 hr	5 min - 1 hr	5 min - 45 min	15 min - 1 hr
Avg Crossings Time for Northbound Trucks	15 min - 1 hr	17 min - 1 hr	15 min - 1:20 min	15 min - 50 min
Expenditures per capita	\$ 39.44	\$ 35.91	\$ 25.24	\$ 31.33

* Expenditures excluding Debt Service/Capital Outlay

**CITY OF PHARR, TX
GOLF COURSE FUND
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>REVENUES</u>					
Green & Member Fees	\$ 454,014	\$ 423,000	\$ 423,000	\$ 421,000	\$ 495,000
Cart Rental	139,081	135,000	135,000	125,000	170,000
Food & Beverage	118,973	105,000	105,000	107,000	120,000
Other	86,156	75,000	75,000	76,800	95,000
Interest	773	600	600	10,000	500
Lease Proceeds	-	75,000	-	-	-
Transfer In	682,882	689,700	586,700	531,450	310,700
Total Revenues	<u>\$ 1,481,879</u>	<u>\$ 1,503,300</u>	<u>\$ 1,325,300</u>	<u>\$ 1,271,250</u>	<u>\$ 1,191,200</u>
<u>EXPENSES</u>					
Personnel	\$ 651,567	\$ 794,890	\$ 794,890	\$ 759,850	\$ 665,400
Supplies	171,568	185,100	196,100	186,350	176,500
Maintenance	38,323	35,000	35,000	28,600	38,500
Rentals	31,898	57,400	57,400	56,700	69,700
Other	137,147	104,500	103,500	81,060	79,500
Vehicle Maintenance	21,028	21,300	21,300	19,400	22,300
Debt Service-Lease	10,007	94,820	111,820	134,000	79,000
Capital Outlay	12,147	205,000	-	-	55,000
Non-Departmental	320,656	5,290	5,290	5,290	5,300
Total Expenses	<u>\$ 1,394,340</u>	<u>\$ 1,503,300</u>	<u>\$ 1,325,300</u>	<u>\$ 1,271,250</u>	<u>\$ 1,191,200</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ 87,539</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

City of Pharr, Texas

Department: Administration

Fund: Golf Course

EXPENSES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 480,992	\$ 591,960	\$ 591,960	\$ 567,900	\$ 480,250
Employee Benefits	175,865	208,220	208,220	197,240	190,450
Supplies	171,568	185,100	196,100	186,350	176,500
Maintenance	38,323	35,000	35,000	28,600	38,500
Rentals	31,898	57,400	57,400	56,700	69,700
Contractual Services	58,484	20,000	19,000	4,000	-
Other Services	78,662	84,500	84,500	77,060	79,500
Vehicle Maintenance	21,028	21,300	21,300	19,400	22,300
Debt Service	10,007	94,820	111,820	134,000	79,000
Capital Outlay	12,147	205,000	-	-	55,000
Non-Departmental Depreciation	315,366	-	-	-	-
Transfer Out	-	-	-	-	-
DEPARTMENT TOTAL	\$ 1,394,340	\$ 1,503,300	\$ 1,325,300	\$ 1,271,250	\$ 1,191,200

Purpose

To manage a quality of life facility in the city, allowing all visitors to enjoy it while obtaining exercise and a social network.

Main Duties

Manage a 130 acre golfing facility, providing customer service to all visitors, serve food, and provide a well groomed and maintained golf course.

Divisions

Pro Shop, Snack Bar, Maintenance

Mission Statement

The mission of the Tierra Del Sol Golf Club is to provide the best South Texas golfing experience that will allow people of any gender and age to exercise, compete, and enjoy; allow them to engage in a social network and, at the same time, provide the atmosphere of a true golf club that is a responsible member of our community.

PERFORMANCE INDICATORS	Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Inputs:				
Full Time Employees	17	17	19	16
Part Time Employees	7	7	7	5
Department Expenditures*	\$ 1,372,187	\$ 1,203,480	\$ 1,137,250	\$ 1,057,200
Outputs:				
Golf Facilities in Acres	100	100	100	100
Total Number of Rounds	22,800	22,800	23,000	27,900
Annual Number of Tournaments	24	24	25	28
Number of Tournament Rounds	1,800	1,800	1,800	2,100
Annual Number of Cart Rentals	12,035	12,000	12,200	13,000
Annual Number of Sundowner Tournaments	15	15	20	23
Annual Buckets of Balls Sold	3,000	3,000	3,000	35,000
Efficiency Measures:				
Daily Average Number of Operating Cars	60	60	68	70
Average Hours per Week of Operation for Driving Range & Cart Rental	70	70	70	74
Expenditures per Capita	\$ 18.54	\$ 16.26	\$ 15.37	\$ 14.29

* Expenditures excluding Debt Service/Capital Outlay



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INTERNAL SERVICE FUND

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments within the City on a cost-reimbursement basis.

City Garage Fund – This fund is used to account for fleet maintenance and maintains an inventory of parts for the City-owned vehicles.

**CITY OF PHARR, TX
GARAGE FUND
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>REVENUES</u>					
General Fund	\$ 618,671	\$ 510,400	\$ 510,400	\$ 442,540	\$ 496,825
Utility Fund	153,051	173,290	173,290	137,000	146,700
Bridge Fund	7,079	19,000	19,000	-	16,100
Golf Course Fund	195	1,300	1,300	-	2,300
CDBG Fund	1,447	1,000	1,000	-	700
PAL	1,790	11,800	11,800	-	3,300
PEDC	-	1,500	1,500	-	800
Total	<u>\$ 782,232</u>	<u>\$ 718,290</u>	<u>\$ 718,290</u>	<u>\$ 579,540</u>	<u>\$ 666,725</u>
<u>EXPENSES</u>					
Personnel	\$ 194,515	\$ 204,960	\$ 204,960	\$ 204,100	\$ 207,000
Supplies	7,342	8,180	8,180	6,200	7,000
Maintenance	4,482	7,000	7,000	2,000	3,000
Rentals	-	-	-	-	-
Other	30,983	39,200	39,200	17,740	19,000
Vehicle Maintenance	443,438	450,900	450,900	340,400	422,625
Debt Service	596	8,050	8,050	9,100	8,100
Capital Outlay	40,233	-	-	-	-
Total	<u>\$ 721,589</u>	<u>\$ 718,290</u>	<u>\$ 718,290</u>	<u>\$ 579,540</u>	<u>\$ 666,725</u>
Net Revenues Over/(Under) Expenses	<u>\$ 60,643</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Pharr, Texas

Department: Administration

Fund: Garage

EXPENSES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 134,898	\$ 142,900	\$ 142,900	\$ 141,500	\$ 144,700
Employee Benefits	59,617	62,060	62,060	62,600	62,300
Supplies	7,342	8,180	8,180	6,200	7,000
Maintenance	4,482	7,000	7,000	2,000	3,000
Rentals	-	-	-	-	-
Other Services	30,983	39,200	39,200	17,740	19,000
Vehicle Maintenance	443,438	450,900	450,900	340,400	422,625
Debt Service	596	8,050	8,050	9,100	8,100
Capital Outlay	40,233	-	-	-	-
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 721,589	\$ 718,290	\$ 718,290	\$ 579,540	\$ 666,725

Purpose

Provide preventive maintenance to City vehicles and equipment.

Main Duties

Change oil, lube, filters, tires, welding, tune ups, battery checks, air condition, and other preventive maintenance and repairs.

Divisions

Operations

Mission Statement

Provide preventive maintenance to the City's fleet as effectively and efficiently as possible.

PERFORMANCE INDICATORS	Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Inputs:				
Full Time Employees	5	5	-	5
Department Expenditures*	\$ 680,760	\$ 710,240	\$ 570,440	\$ 658,625
Outputs:				
Total City Fleet (vehicles)	319	319	319	383
Total City Fleet (mobile)	209	209	209	251
Number of departments divisional services	5	5	5	5
Effectiveness Measures:				
Number of vehicles per mechanic	176	176	176	211
Efficiency Measures:				
Number of jobs completed per mechanic	462	462	462	554
Expenditures per capita	\$ 9.20	\$ 9.60	\$ 7.71	\$ 8.90

* Expenditures excluding Debt Service/Capital Outlay

COMPONENT UNITS

COMPONENT UNITS

Component Units

Blended Component Units: Separate legal entities whose governing body is the same or substantially the same as the City Commission or the component unit provides services entirely to the City.

Pharr Economic Development Corporation) -is a nonprofit industrial development corporation organized for the same purpose as the PEDC 4a but with the legal authority to use sales tax funds for a wider range of projects.

Pharr Public Facilities Corporation No. 1. - PPFC#1 is a separate entity with its own EIN, whose board consists of the same members of the City Commission. PPFC#1 was used for funding and purchase of land for economic development activities via a loan from Frost Bank of \$15,000,000.

Tax Increment Reinvestment Zone No. 1- TIRZ is a separate entity with its own EIN, whose three of its board members consists of the same members of the City Commission. TIRZ No. 1 was established to provide a financing mechanism to facilitate a high quality development in the Pharr area.

Discretely Component Units: Separate legal entities in which the primary government is financially accountable and is able to impose will on the organization.

Police Athletic League- PAL is a separate entity with its own EIN, with the purpose of Youth Crime Prevention.

CITY OF PHARR, TX
BLENDED COMPONENT UNIT
PEDC II FUND
SUMMARY OF REVENUES AND EXPENSES

	ACTUAL	ORIGINAL	AMENDED	PROJECTED	
	2013-2014	BUDGET	BUDGET	ACTUAL	BUDGET
		2014-2015	2014-2015	2014-2015	2015-2016
<u>REVENUES</u>					
Sales Tax	\$ 3,639,260	\$ 3,745,000	\$ 3,745,000	\$ 3,890,221	\$ 4,056,000
Interest	13,339	13,610	13,610	13,000	1,300
Contributed Capital	4,394,963	-	-	-	-
Transfer In	2,706	-	-	-	355,500
Other	389,268	30,000	30,000	85,000	74,100
Total	<u>\$ 8,439,537</u>	<u>\$ 3,788,610</u>	<u>\$ 3,788,610</u>	<u>\$ 3,988,221</u>	<u>\$ 4,486,900</u>
<u>EXPENSES</u>					
Personnel	\$ 284,597	\$ 327,940	\$ 381,820	\$ 341,400	\$ 637,070
Supplies	51,981	19,000	20,550	19,850	16,400
Maintenance	37,399	30,000	36,000	35,000	28,500
Rentals	4,048	5,500	5,500	3,000	3,000
Contractual services	335,032	471,400	442,500	424,300	435,400
Vehicle Maintenance	1,632	3,000	3,000	1,300	2,300
Debt Service	553,381	898,250	898,250	893,300	893,100
Capital Outlay	285,477	50,000	186,450	188,250	-
Non-Departmental	1,101,779	764,560	1,472,680	1,277,550	1,045,030
Transfers Out	3,311,554	1,218,960	4,221,014	4,021,480	1,426,100
Total	<u>\$ 5,966,880</u>	<u>\$ 3,788,610</u>	<u>\$ 7,667,764</u>	<u>\$ 7,205,430</u>	<u>\$ 4,486,900</u>
Net Revenues Over/(Under) Expenses	<u>\$ 2,472,657</u>	<u>\$ -</u>	<u>\$ (3,879,154)</u>	<u>\$ (3,217,209)</u>	<u>-</u>

City of Pharr, Texas

Department: PEDC

Function: Economic Development

Fund: Administration

EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Salaries	\$ 228,924	\$ 266,450	\$ 319,950	\$ 277,800	\$ 502,000
Employee Benefits	55,673	61,490	61,870	63,600	135,070
Supplies	51,981	19,000	20,550	19,850	16,400
Maintenance	37,399	30,000	36,000	35,000	28,500
Rentals	4,048	5,500	5,500	3,000	3,000
Contractual Services	335,032	471,400	442,500	424,300	435,400
Vehicle Maintenance	1,632	3,000	3,000	1,300	2,300
Debt Service	553,381	898,250	898,250	893,300	893,100
Capital Outlay	285,477	50,000	186,450	188,250	-
Non-Departmental	4,413,333	1,983,520	5,693,694	5,299,030	2,471,130
DEPARTMENT TOTAL	\$ 5,966,880	\$ 3,788,610	\$ 7,667,764	\$ 7,205,430	\$ 4,486,900

PERFORMANCE INDICATORS	Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Inputs:				
Full time employees	4	5	5	6
Part time employees	1	1	1	1
Department Expenditures*	\$ 659,015	\$ 856,840	\$ 824,850	\$ 1,122,670
Outputs:				
Number of Demographic Material	N/A	N/A	1	4
Number of Business Solution Workshops	N/A	N/A	2	3
Number of Pharr Business Appreciation Receptions	N/A	N/A	-	2
Number of Legislative Receptions	N/A	N/A	1	2
Number of Produce Lots Sold at the Produce Park	N/A	N/A	4	4
Efficiency Measures:				
Expenditure per Capita	\$ 8.91	\$ 11.58	\$ 11.15	\$ 15.17

*Expenditures excluding Debt Service/Capital Outlay

CITY OF PHARR, TX
DISCRETELY COMPONENT UNIT
PHARR ATHLETIC LEAGUE SPORTS PROGRAM FUND
SUMMARY OF REVENUES AND EXPENSES

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2015-2016	BUDGET 2015-2016
<u>REVENUES</u>					
Sports Fee	\$ 153,967	\$ 184,850	\$ 184,850	\$ 159,670	\$ 218,130
Concession	29,894	22,000	22,000	42,000	40,000
Gate	30,082	25,000	25,000	25,000	25,000
Sponsorship	21,648	25,000	53,600	54,000	30,000
Donations	24,246	12,250	12,250	29,500	26,500
Interest	55	50	50	50	-
Other	10,686	2,900	2,900	2,500	2,900
Hub Festival	-	-	302,080	408,240	355,600
Transfers In - Hotel Festivals	-	-	10,000	10,000	20,000
Transfers In - Bridge Festivals	-	-	20,000	20,000	35,000
Transfers In - PEDC Festivals	-	-	20,000	20,000	70,000
Transfer In-General Fund Festivals	-	-	-	116,573	135,000
Transfers In - General Fund	229,474	211,260	351,260	144,790	133,470
Total	\$ 500,052	\$ 483,310	\$ 1,003,990	\$ 1,032,323	\$ 1,091,600
<u>EXPENSES</u>					
Supplies	261,446	253,360	289,460	279,500	288,900
Maintenance	12,420	19,300	19,800	18,500	18,500
Rentals	1,342	1,000	1,000	1,000	1,000
Other services	117,774	179,650	177,650	150,010	158,800
Vehicle Maintenance	8,541	30,000	24,000	8,500	8,800
Hub Festival	-	-	476,980	574,813	515,600
Veterans Parade	-	-	-	-	27,500
Christmas Party	-	-	-	-	32,500
4th of July Party	-	-	-	-	40,000
Non-Departmental	61,678	-	-	-	-
Total	\$ 463,202	\$ 483,310	\$ 988,890	\$ 1,032,323	\$ 1,091,600
Net Revenues Over/(Under) Expenses	\$ 36,850	\$ -	\$ 15,100	\$ -	\$ -

City of Pharr, Texas

Department: Police Athletic League Administration

Function:

PAL

Fund: PAL

EXPENDITURES	Actual 13-14	Original Budget 14-15	Amended Budget 14-15	Projected Actual 14-15	Budget 15-16
Supplies	\$ 97,292	\$ 81,460	\$ 112,060	\$ 100,500	\$ 103,400
Maintenance	12,420	15,000	15,000	14,000	14,000
Rentals	1,342	1,000	1,000	1,000	1,000
Other Services	43,018	61,140	46,140	41,500	45,000
Vehicle Maintenance	8,541	30,000	24,000	8,500	8,800
Capital Outlay	-	-	-	-	-
Non-Departmental	61,678	-	-	-	-
DEPARTMENT TOTAL	\$ 224,291	\$ 188,600	\$ 198,200	\$ 165,500	\$ 172,200

Purpose

To cement a bond between Pharr Police Officers and the youth in our community to minimize crime

Main Duties

Sport activities programs with youth

Divisions

Administration and Sports Programs

Mission Statement

To minimize youth crime through educational athletic and other recreational activities.

PERFORMANCE INDICATORS	Actual 13-14	Goal 14-15	Estimated 14-15	Goal 15-16
Inputs:				
Full Time Employees	6	6	7	8
Part-time Employees	60	60	44	50
Department Expenditures *	\$ 162,613	\$ 188,600	\$ 165,500	\$ 172,200
Efficiency Measures:				
Expenditure per Capita	\$ 2.20	\$ 2.55	\$ 2.24	\$ 2.33

*Expenditures excluding Debt Service/Capital Outlay

**CITY OF PHARR, TX
BLENDED COMPONENT UNIT
PHARR PUBLIC FACILITIES CORPORATION #1 FUND
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>REVENUES</u>					
Contributions - Gen Fund	\$ 947,510	# \$ 985,000	\$ 985,000	\$ 985,000	\$ 985,000
Contributions - PEDC	<u>1,949,923</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 2,897,433</u>	<u>\$ 985,000</u>	<u>\$ 985,000</u>	<u>\$ 985,000</u>	<u>\$ 985,000</u>
<u>EXPENSES</u>					
Debt Service	<u>-</u>	# 985,000	<u>985,000</u>	<u>985,000</u>	<u>985,000</u>
Total	<u>\$ -</u>	<u>\$ 985,000</u>	<u>\$ 985,000</u>	<u>\$ 985,000</u>	<u>\$ 985,000</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ 2,897,433</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**CITY OF PHARR, TX
 BLENDED COMPONENT UNIT
 TAX INCREMENT REINVESTMENT ZONE #1 FUND
 SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	AMENDED BUDGET 2014-2015	PROJECTED ACTUAL 2014-2015	BUDGET 2015-2016
<u>REVENUES</u>					
Property Tax	\$ 100,620	\$ 118,100	\$ 118,100	\$ 179,491	\$ 157,400
Other	1,137	# 500	500	-	-
Total	<u>\$ 101,757</u>	<u>\$ 118,600</u>	<u>\$ 118,600</u>	<u>\$ 179,491</u>	<u>\$ 157,400</u>
<u>EXPENSES</u>					
Incentives	-	-	-	-	157,400
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 157,400</u>
Net Revenues Over/(Under) Expenses	<u>\$ 101,757</u>	<u>\$ 118,600</u>	<u>\$ 118,600</u>	<u>\$ 179,491</u>	<u>\$ -</u>

STATISTICAL SECTION

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

City of Pharr, Texas
Net Position by Component
Last Nine Fiscal Years¹
(Accrual Basis of Accounting)
(amount expressed in thousands)

	Fiscal Year									
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Governmental activities										
Net Invested in capital assets	\$ 28,230	\$ 28,849	\$ 40,172	\$ 50,941	\$ 50,764	\$ 53,417	\$ 36,205	\$ 36,205	\$ 39,362	\$ 64,274
Restricted	6,490	6,763	14,781	8,115	7,904	5,234	7,159	23,652	35,796	15,012
Unrestricted	<u>5,147</u>	<u>8,067</u>	<u>2,620</u>	<u>4,822</u>	<u>13,275</u>	<u>18,999</u>	<u>16,463</u>	<u>18,274</u>	<u>8,032</u>	<u>8,951</u>
Total governmental activities net position	<u>\$ 39,867</u>	<u>\$ 43,679</u>	<u>\$ 57,573</u>	<u>\$ 63,878</u>	<u>\$ 71,943</u>	<u>\$ 77,650</u>	<u>\$ 59,827</u>	<u>\$ 78,131</u>	<u>\$ 83,190</u>	<u>\$ 88,237</u>
Business-type activities										
Net Invested in capital assets	\$ 39,635	\$ 38,336	\$ 46,566	\$ 59,224	\$ 78,359	\$ 82,609	\$ 82,300	\$ 82,757	\$ 86,011	\$ 85,304
Restricted	2,943	1,950	3,018	5,762	7,759	7,375	10,195	8,529	21,394	18,996
Unrestricted	<u>3,390</u>	<u>11,401</u>	<u>4,593</u>	<u>2,568</u>	<u>2,572</u>	<u>9,691</u>	<u>12,435</u>	<u>15,940</u>	<u>6,013</u>	<u>10,276</u>
Total business-type activities net position	<u> </u>	<u>\$ 51,687</u>	<u>\$ 54,177</u>	<u>\$ 67,554</u>	<u>\$ 88,690</u>	<u>\$ 99,675</u>	<u>\$ 104,930</u>	<u>\$ 107,226</u>	<u>\$ 113,418</u>	<u>\$ 114,576</u>
Primary government										
Net Invested in capital assets	\$ 66,865	\$ 67,185	\$ 86,738	\$ 110,165	\$ 129,123	\$ 136,026	\$ 118,505	\$ 118,962	\$ 125,374	\$ 149,577
Restricted	9,433	8,713	17,799	13,877	15,663	12,609	17,354	32,181	57,191	34,008
Unrestricted	<u>8,537</u>	<u>19,468</u>	<u>7,213</u>	<u>7,390</u>	<u>15,847</u>	<u>28,690</u>	<u>28,898</u>	<u>34,214</u>	<u>14,044</u>	<u>19,227</u>
Total primary government net position	<u>\$ 84,835</u>	<u>\$ 95,366</u>	<u>\$ 111,750</u>	<u>\$ 131,432</u>	<u>\$ 160,633</u>	<u>\$ 177,325</u>	<u>\$ 164,757</u>	<u>\$ 185,357</u>	<u>\$ 196,609</u>	<u>\$ 202,813</u>

(1) Fiscal Year 2003 was the initial year of implementation of GASB Statement No. 34.

City of Pharr, Texas
Changes in Net Position
Last Nine Fiscal Years¹
(Accrual Basis of Accounting)
(amount expressed in thousands)

Expenses	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities:									
General government	\$ 7,181	\$ 8,178	\$ 8,265	\$ 7,594	\$ 8,061	\$ 10,917	\$ 16,251	\$ 9,970	\$ 12,144
Public safety	15,000	16,504	18,495	19,177	19,775	21,546	22,427	22,700	21,355
Streets	2,361	2,442	2,114	2,268	3,102	3,757	4,490	5,330	4,903
Sanitation	3,227	3,518	4,537	2,312	2,008	2,749	2,699	1,880	2,867
Culture and recreation	3,253	3,340	3,831	3,563	3,890	3,239	4,133	4,306	6,155
Economic development	1,754	2,653	-	-	-	-	-	8,085	2,590
Debt service	1,365	1,433	1,122	1,041	885	736	1,293	1,926	1,800
Total governmental activities expenses	34,141	38,068	38,364	35,955	37,721	42,944	51,293	54,196	51,814
Business-type activities:									
Utility	7,576	7,879	9,291	9,125	9,140	10,382	11,829	12,241	13,619
Toll Bridge	3,156	3,454	3,300	2,975	3,428	3,082	3,137	3,413	4,822
Tierra Del Sol Golf Course	1,054	1,241	1,171	1,047	1,035	1,236	1,110	1,279	1,394
Total business-type activities expenses	11,786	12,574	13,762	13,147	13,603	14,700	16,076	16,933	19,836
Total primary government expenses	\$ 45,927	\$ 50,642	\$ 52,126	\$ 49,102	\$ 51,324	\$ 57,644	\$ 67,369	\$ 71,128	\$ 71,650
Program Revenues									
Governmental activities:									
Charges for services:									
General government	\$ 208	\$ 1,790	\$ 2,375	\$ 1,970	\$ 1,734	\$ 1,962	\$ 2,014	\$ 1,980	\$ 1,646
Public Safety	571	1,908	1,662	3,841	999	1,184	1,180	1,210	1,355
Streets	85	472	67	3	1,093	782	807	878	859
Sanitation	3,006	3,274	4,969	3,256	3,347	3,560	3,585	3,658	3,825
Culture and recreation	131	911	372	131	128	257	665	579	1,629
Economic development	-	-	-	-	-	-	-	-	648
Debt service	-	-	-	-	-	-	-	-	-
Operating grants and contributions	1,648	1,867	2,465	2,448	4,227	3,451	6,221	9,493	3,132
Capital grants and contributions	1,094	0	1,481	256	508	25	59	1,111	1,435
Total governmental activities program revenues	6,743	10,222	13,391	11,905	12,036	11,221	14,531	18,910	14,529
Business-type activities:									
Charges for services:									
Utility	11,200	10,851	12,483	12,461	11,892	13,553	13,814	13,977	13,670
Toll Bridge	7,714	8,058	8,281	9,301	10,660	10,415	11,002	11,915	12,572
Tierra Del Sol Golf Course	350	631	766	856	805	812	776	597	786
Operating grants and contributions	-	-	-	-	-	-	17	314	-
Capital grants and contributions	-	-	6,940	13,899	2,512	548	316	1,686	919
Total business-type activities program revenues	19,264	19,540	28,470	36,517	25,869	25,328	25,926	28,489	27,948
Total primary government program revenues	\$ 26,007	\$ 29,762	\$ 41,861	\$ 48,422	\$ 37,905	\$ 36,549	\$ 40,456	\$ 47,398	\$ 42,477

Net (expense)/revenue									
Governmental activities	\$ (27,398)	\$ (27,846)	\$ (24,973)	\$ (24,050)	\$ (25,685)	\$ (31,723)	\$ (36,762)	\$ (35,286)	\$ (37,286)
Business-type activities	<u>7,478</u>	<u>6,966</u>	<u>14,708</u>	<u>23,370</u>	<u>12,266</u>	<u>10,628</u>	<u>9,850</u>	<u>11,556</u>	<u>8,112</u>
Total primary government net expense	<u>\$ (19,920)</u>	<u>\$ (20,880)</u>	<u>\$ (10,265)</u>	<u>\$ (680)</u>	<u>\$ (13,419)</u>	<u>\$ (21,095)</u>	<u>\$ (26,913)</u>	<u>\$ (23,730)</u>	<u>\$ (29,174)</u>
General Revenues and Other Changes in Net Assets									
Governmental activities:									
Taxes									
Property taxes	\$ 10,475	\$ 11,276	\$ 13,082	\$ 14,900	\$ 15,265	\$ 14,984	\$ 15,221	\$ 15,186	\$ 15,812
Sales taxes	11,346	11,160	11,305	10,558	10,289	11,838	12,801	13,079	14,557
Other Taxes	2,543	2,912	3,087	2,807	3,152	2,844	2,232	3,129	3,632
Investment earnings	419	445	357	296	361	440	415	473	401
Grants, Donations, and Miscellaneous	3,854	2,159	365	458	105	763	1,048	421	198
Transfers	<u>2,288</u>	<u>8,655</u>	<u>2,190</u>	<u>3,182</u>	<u>1,841</u>	<u>7,214</u>	<u>6,702</u>	<u>6,317</u>	<u>7,682</u>
Total governmental activities	<u>30,925</u>	<u>36,607</u>	<u>30,386</u>	<u>32,201</u>	<u>31,013</u>	<u>38,083</u>	<u>38,420</u>	<u>38,605</u>	<u>42,283</u>
Business-type activities:									
Investment earnings	1,011	866	1,451	877	1,008	795	705	848	792
Grants, Donations, and Miscellaneous	-	495	218	107	131	135	22	21	67
Transfers	<u>(2,288)</u>	<u>(8,655)</u>	<u>(2,190)</u>	<u>(3,182)</u>	<u>(1,841)</u>	<u>-</u>	<u>(6,702)</u>	<u>(6,466)</u>	<u>(7,849)</u>
Total business-type activities	<u>(1,277)</u>	<u>(7,294)</u>	<u>(521)</u>	<u>(2,198)</u>	<u>(702)</u>	<u>930</u>	<u>(5,975)</u>	<u>(5,598)</u>	<u>(6,990)</u>
Total primary government	<u>\$ 29,648</u>	<u>\$ 29,313</u>	<u>\$ 29,865</u>	<u>\$ 30,003</u>	<u>\$ 30,311</u>	<u>\$ 39,013</u>	<u>\$ 32,445</u>	<u>\$ 33,008</u>	<u>\$ 35,292</u>
Change in Net Position									
Governmental activities	\$ 3,527	\$ 8,761	\$ 5,413	\$ 8,151	\$ 5,328	\$ 6,360	\$ 1,658	\$ 3,320	\$ 4,997
Business-type activities	<u>6,201</u>	<u>(328)</u>	<u>14,187</u>	<u>21,172</u>	<u>11,564</u>	<u>4,344</u>	<u>3,875</u>	<u>5,958</u>	<u>1,122</u>
Total primary government	<u>\$ 9,728</u>	<u>\$ 8,433</u>	<u>\$ 19,600</u>	<u>\$ 29,323</u>	<u>\$ 16,892</u>	<u>\$ 10,704</u>	<u>\$ 5,532</u>	<u>\$ 9,278</u>	<u>\$ 6,119</u>

(1) Fiscal Year 2003 was the initial year of implementation of GASB Statement No. 34.

City of Pharr, Texas
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(amount expressed in thousands)

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General Fund										
Reserved, Nonspendable, Restricted	\$ 3,903	\$ 7,405	\$ 11,002	\$ 1,049	\$ 102	\$ 231	\$ 3,354	\$ 20,807	\$ 1,999	\$ 1,782
Unreserved, undesignated, unassigned	602	195	(6,402)	2,081	8,338	14,901	5,809	748	3,593	219
Designated, Committed, Assigned	1,327	-	-	756	-	-	8,054	9,046	8,753	11,097
Total general fund	<u>\$ 5,832</u>	<u>\$ 7,600</u>	<u>\$ 4,600</u>	<u>\$ 3,886</u>	<u>\$ 8,440</u>	<u>\$ 15,132</u>	<u>\$ 17,217</u>	<u>\$ 30,601</u>	<u>\$ 14,346</u>	<u>\$ 13,098</u>
All other governmental funds										
Reserved, Nonspendable,	\$ 2,894	\$ 5,447	\$ 7,572	\$ 4,718	\$ 6,407	\$ 2,501	\$ -	\$ (1,611)	\$ 1,212	\$ 1,677
Restricted, reported in:										
Special revenue funds	-	-	-	-	-	-	387	1,339	-	-
Debt service fund	-	-	-	-	-	-	63	20	-	-
Economic Development fund	-	-	-	-	-	-	3,197	3,085	20,622	23,094
Unreserved, unassigned, reported in:										
Special revenue funds	3,573	142	2,425	3,238	1,333	1,086	(2,929)	-	-	-
Capital projects funds	-	(2,590)	(1,508)	-	-	1,251	-	-	-	-
Debt service funds	-	1,044	-	-	-	-	-	-	37	157
Assigned	-	-	-	-	-	-	1,943	17,392	11,837	8,349
Total all other governmental funds	<u>\$ 6,467</u>	<u>\$ 4,043</u>	<u>\$ 8,489</u>	<u>\$ 7,956</u>	<u>\$ 7,740</u>	<u>\$ 4,838</u>	<u>\$ 2,661</u>	<u>\$ 20,224</u>	<u>\$ 33,708</u>	<u>\$ 33,278</u>
Total governmental fund balances	<u>\$ 12,299</u>	<u>\$ 11,642</u>	<u>\$ 13,089</u>	<u>\$ 11,842</u>	<u>\$ 16,180</u>	<u>\$ 19,970</u>	<u>\$ 19,878</u>	<u>\$ 50,825</u>	<u>\$ 48,054</u>	<u>\$ 46,376</u>

City of Pharr, Texas
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(amount expressed in thousands)

	Fiscal Year									
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Revenues										
Taxes	\$ 21,929	\$ 24,350	\$ 25,972	\$ 27,370	\$ 28,215	\$ 28,707	\$ 29,814	\$ 31,391	\$ 31,504	\$ 33,978
Licenses and permits	681	1,468	886	685	682	550	762	664	818	762
Intergovernmental	2,296	1,178	1,751	2,455	2,448	4,579	3,451	6,221	9,521	4,468
Charges for services	3,971	4,287	5,073	6,382	4,468	5,226	5,010	5,525	5,778	6,326
Fines	1,415	968	800	880	1,122	1,107	914	977	936	1,086
Investment earnings	306	419	445	349	296	361	440	415	474	401
Miscellaneous	1,481	2,127	1,970	644	254	533	375	692	644	945
Total Revenues	<u>32,079</u>	<u>34,797</u>	<u>36,897</u>	<u>38,765</u>	<u>37,486</u>	<u>41,064</u>	<u>40,766</u>	<u>45,885</u>	<u>49,675</u>	<u>47,965</u>
Expenditures										
General government	6,985	14,218	12,943	6,034	6,220	6,609	14,398	13,336	10,337	11,933
Public safety	13,452	15,391	15,642	19,392	18,846	18,522	19,963	22,058	22,253	21,439
Highways and streets	5,351	2,542	2,121	4,443	2,499	4,012	4,404	7,401	7,056	5,012
Sanitation	-	3,021	3,483	4,306	2,318	2,423	2,555	2,654	2,371	2,758
Culture and recreation	3,323	977	3,422	5,661	3,472	3,664	6,010	5,524	12,999	6,346
Economic development	2,109	3,120	5,757	2,067	2,165	1,360	1,538	2,677	1,163	2,775
Debt service - Principal	1,554	1,912	3,904	3,371	3,335	1,781	1,635	2,588	9,339	7,811
Debt service - Interest	1,657	891	1,225	1,009	978	819	712	1,156	1,750	1,866
Total expenditures	<u>34,431</u>	<u>42,072</u>	<u>48,497</u>	<u>46,283</u>	<u>39,833</u>	<u>39,191</u>	<u>51,215</u>	<u>57,393</u>	<u>67,269</u>	<u>59,942</u>
Excess of revenues over (under) expenditures	(2,352)	(7,275)	(11,600)	(7,518)	(2,347)	1,872	(10,449)	(11,508)	(17,594)	(11,977)
Other financing sources (uses)										
Transfers in	10,721	4,044	9,298	16,941	6,066	9,951	11,615	42,210	34,633	19,662
Transfers out	(4,359)	(1,756)	(669)	(14,415)	(2,882)	(8,110)	(4,393)	(35,508)	(28,316)	(11,981)
Proceeds from sale of assets	16,567	3,120	2,480	2,877	-	-	805	120	551	198
Issuance of debt	(15,149)	979	3,479	1,819	3,587	245	2,372	30,572	14,306	2,381
Total other financing sources (uses)	<u>7,780</u>	<u>6,387</u>	<u>14,588</u>	<u>7,222</u>	<u>6,771</u>	<u>2,086</u>	<u>10,399</u>	<u>37,395</u>	<u>21,175</u>	<u>10,260</u>
Net change in fund balances	<u>\$ 5,428</u>	<u>\$ (888)</u>	<u>\$ 2,988</u>	<u>\$ (297)</u>	<u>\$ 4,424</u>	<u>\$ 3,959</u>	<u>\$ (50)</u>	<u>\$ 25,887</u>	<u>\$ 3,580</u>	<u>\$ (1,716)</u>
Debt service as a percentage of noncapital expenditures	10.3%	7.1%	11.8%	10.5%	12.1%	7.1%	4.8%	7.0%	19.7%	19.3%

City of Pharr, Texas
Assessed Value and Estimated Value of Taxable Property
Last Ten Fiscal Years
(amounts expressed in thousands)

<u>Fiscal Year Ended</u>	<u>Tax Year</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Industrial Property</u>	<u>Minerals</u>	<u>Other</u>	<u>Total Assessed</u>	<u>Less: Ag Loss & Tax Exempt Real Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value¹ as a Percentage of Actual Value</u>
2005	2004	\$ 1,142,164	\$ 310,068	\$ 12,810	\$ 49,042	\$ 165,457	\$ 1,679,541	\$ 328,030	\$ 1,351,511	\$ 0.68	\$ 1,351,511	124.27%
2006	2005	\$ 1,217,836	\$ 327,593	\$ 13,845	\$ 52,742	\$ 162,458	\$ 1,774,474	\$ 332,328	\$ 1,442,146	\$ 0.68	\$ 1,442,146	123.04%
2007	2006	\$ 1,383,161	\$ 362,968	\$ 14,996	\$ 54,079	\$ 172,167	\$ 1,987,371	\$ 332,328	\$ 1,655,043	\$ 0.68	\$ 1,655,043	120.08%
2008	2007	\$ 1,549,417	\$ 397,886	\$ 14,537	\$ 51,312	\$ 195,896	\$ 2,209,035	\$ 412,202	\$ 1,796,833	\$ 0.68	\$ 1,796,833	122.94%
2009	2008	\$ 1,831,559	\$ 496,061	\$ 15,957	\$ 52,232	\$ 213,847	\$ 2,609,655	\$ 506,079	\$ 2,103,576	\$ 0.68	\$ 2,103,576	124.06%
2010	2009	\$ 1,852,609	\$ 528,963	\$ 16,672	\$ 49,303	\$ 242,187	\$ 2,689,735	\$ 527,968	\$ 2,161,766	\$ 0.68	\$ 2,161,766	124.42%
2011	2010	\$ 1,903,835	\$ 561,456	\$ 14,999	\$ 16,865	\$ 265,722	\$ 2,762,876	\$ 591,022	\$ 2,171,854	\$ 0.68	\$ 2,171,854	127.21%
2012	2011	\$ 1,913,524	\$ 574,336	\$ 13,337	\$ 11,027	\$ 256,980	\$ 2,769,204	\$ 604,760	\$ 2,164,444	\$ 0.68	\$ 2,164,444	127.94%
2013	2012	\$ 1,198,825	\$ 591,866	\$ 12,310	\$ 11,038	\$ 265,359	\$ 2,858,847	\$ 662,530	\$ 2,196,317	\$ 0.68	\$ 2,196,317	130.17%
2014	2013	\$ 1,202,156	\$ 623,074	\$ 12,350	\$ 9,132	\$ 320,085	\$ 2,953,655	\$ 687,001	\$ 2,266,654	\$ 0.68	\$ 2,266,654	130.31%

Source: Hidalgo County Central Appraisal District

Note: Assessed values are determined as of August 1, and relate to taxes levied on the first day of the following fiscal year. Assessed value is equal to 100% of estimated value. All property is assessed the same rate regardless of real or personal property, commercial, residential, or industrial.

¹Includes tax-exempt property.

City of Pharr, Texas
Property Tax Rates¹ and Tax Levies
Direct and Overlapping² Governments
Last Ten Fiscal Years

Fiscal Year Ending	City of Pharr Tax Rate			Overlapping Tax Rates								
				Drainage District #1			Hidalgo County			P.S.J.A ISD		
	Operating	Debt Service	Total	Operating	Debt Service	Total	Operating	Debt Service	Total	Operating	Debt Service	Total
2005	\$ 0.59	\$ 0.09	\$ 0.68	\$ 0.04	\$ -	\$ 0.04	\$ 0.53	\$ 0.06	\$ 0.59	\$ 1.50	\$ 0.11	\$ 1.61
2006	\$ 0.59	\$ 0.09	\$ 0.68	\$ 0.04	\$ -	\$ 0.04	\$ 0.52	\$ 0.07	\$ 0.59	\$ 1.50	\$ 0.11	\$ 1.61
2007	\$ 0.60	\$ 0.09	\$ 0.68	\$ 0.04	\$ 0.01	\$ 0.05	\$ 0.52	\$ 0.08	\$ 0.59	\$ 1.04	\$ 0.17	\$ 1.21
2008	\$ 0.60	\$ 0.08	\$ 0.68	\$ 0.04	\$ 0.03	\$ 0.07	\$ 0.52	\$ 0.07	\$ 0.59	\$ 1.04	\$ 0.23	\$ 1.27
2009	\$ 0.60	\$ 0.08	\$ 0.68	\$ 0.04	\$ 0.03	\$ 0.07	\$ 0.51	\$ 0.08	\$ 0.59	\$ 1.04	\$ 0.26	\$ 1.30
2010	\$ 0.60	\$ 0.08	\$ 0.68	\$ 0.04	\$ 0.03	\$ 0.07	\$ 0.51	\$ 0.08	\$ 0.59	\$ 1.04	\$ 0.17	\$ 1.21
2011	\$ 0.60	\$ 0.08	\$ 0.68	\$ 0.04	\$ 0.03	\$ 0.07	\$ 0.52	\$ 0.07	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36
2012	\$ 0.60	\$ 0.08	\$ 0.68	\$ 0.05	\$ 0.03	\$ 0.08	\$ 0.52	\$ 0.07	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36
2013	\$ 0.60	\$ 0.08	\$ 0.68	\$ 0.06	\$ 0.04	\$ 0.10	\$ 0.52	\$ 0.07	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36
2014	\$ 0.61	\$ 0.07	\$ 0.68	\$ 0.05	\$ 0.05	\$ 0.10	\$ 0.53	\$ 0.06	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36

Fiscal Year Ending	Overlapping Tax Rates						Total Direct & Overlapping Rates
	South Texas ISD			South Texas College			
	Operating	Debt Service	Total	Operating	Debt Service	Total	
2005	\$ 0.04	\$ -	\$ 0.04	\$ 0.11	\$ 0.05	\$ 0.16	\$ 3.13
2006	\$ 0.04	\$ -	\$ 0.04	\$ 0.11	\$ 0.04	\$ 0.15	\$ 3.12
2007	\$ 0.05	\$ -	\$ 0.05	\$ 0.11	\$ 0.04	\$ 0.15	\$ 2.74
2008	\$ 0.05	\$ -	\$ 0.05	\$ 0.11	\$ 0.04	\$ 0.15	\$ 2.81
2009	\$ 0.05	\$ -	\$ 0.05	\$ 0.11	\$ 0.04	\$ 0.15	\$ 2.84
2010	\$ 0.05	\$ -	\$ 0.05	\$ 0.11	\$ 0.04	\$ 0.15	\$ 2.76
2011	\$ 0.05	\$ -	\$ 0.05	\$ 0.11	\$ 0.04	\$ 0.15	\$ 2.90
2012	\$ 0.05	\$ -	\$ 0.05	\$ 0.11	\$ 0.04	\$ 0.15	\$ 2.90
2013	\$ 0.05	\$ -	\$ 0.05	\$ 0.11	\$ 0.04	\$ 0.15	\$ 2.92
2014	\$ 0.05	\$ -	\$ 0.05	\$ 0.19	\$ 0.04	\$ 0.23	\$ 3.00

Source: City of Pharr Tax Assessor/Collector, Hidalgo County Tax Office, Pharr-San Juan-Alamo Independent School District, TEA
Financial Audit Reports

¹Tax rate is per \$100 of taxable assessed value

²Overlapping rates are those of local and county governments that apply to property owners within the City of Pharr. Not all overlapping rates apply to all City of Pharr property owners (e.g., the rates for special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district).

City of Pharr, Texas
Principal Property Taxpayers
Fiscal Year End 2014 and 2004
(amounts expressed in thousands)

Taxpayer	2014			2004		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
HEB GROCERY COMPANY LP	\$ 18,771	1	0.83%	\$ -		-
MCALLEN LEVCAL INC	\$ 14,691	2	0.65%	\$ -		-
CAPOTE FARMS LTD	\$ 24,427	3	1.08%	\$ -		-
WILDER CORP OF DELAWARE	\$ 13,002	4	0.57%	\$ 13,453	1	1.12%
COSTCO WHOLESALE CORP	\$ 12,475	5	0.55%	\$ -		-
AEP TEXAS CENTRAL COMPANY	\$ 10,635	6	0.47%	\$ 10,862	3	0.90%
FJRS INVESTMENTS LTD	\$ 10,470	7	0.46%	\$ -		-
COSTCO WHOLE SALE CORP	\$ 9,587	8	0.42%	\$ -		-
MCALLEN LEVCAL LLC	\$ 9,326	9	0.41%	\$ -		-
DMJ REAL ESTATE LP & OBK FAM	\$ 8,883	10	0.39%	\$ -		-
TOTALFINAELE E&P USA INC	\$ -		-	\$ 12,429	2	1.03%
SOUTHWESTERN BELL TELE	\$ -		-	\$ 9,237	4	0.77%
CENTRAL POWER & LIGHT	\$ -		-	\$ 8,617	5	0.72%
EL CENTRO MALL LTD	\$ -		-	\$ 7,999	6	0.66%
LOWE'S HOME CENTER INC	\$ -		-	\$ 2,306	7	0.19%
LACK'S	\$ -		-	\$ 6,092	8	0.51%
HOME DEPOT, THE	\$ -		-	\$ 5,928	9	0.49%
LOWE'S HOME CENTER INC	\$ -		-	\$ 2,558	10	0.21%
	\$ -		-	\$ -		-
Totals	\$ 132,268		5.8%	\$ 79,481		6.6%
Assessed Taxable Value	\$ 2,266,654			\$ 1,203,205		

City of Pharr, Texas
Property Tax Levies and Collections
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year <u>Ended</u>	Tax <u>Year</u>	Total Tax Levy* for <u>Fiscal Year</u>	Collections within the <u>Fiscal Year of the Levy</u>		Delinquent Collections in <u>Subsequent Years</u>	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2005	2004	\$ 9,233	\$ 8,335	90.3%	\$ 804	\$ 9,139	99.0%
2006	2005	\$ 9,831	\$ 8,980	91.3%	\$ 747	\$ 9,727	98.9%
2007	2006	\$ 11,014	\$ 10,094	91.6%	\$ 802	\$ 10,896	98.9%
2008	2007	\$ 12,275	\$ 11,231	91.5%	\$ 902	\$ 12,133	98.8%
2009	2008	\$ 14,567	\$ 13,391	91.9%	\$ 967	\$ 14,358	98.6%
2010	2009	\$ 14,824	\$ 13,673	92.2%	\$ 860	\$ 14,532	98.0%
2011	2010	\$ 14,674	\$ 13,559	92.4%	\$ 706	\$ 14,265	97.2%
2012	2011	\$ 14,576	\$ 13,771	94.5%	\$ 1,050	\$ 14,821	101.7%
2013	2012	\$ 14,821	\$ 14,049	94.8%	\$ 732	\$ 14,781	99.7%
2014	2013	\$ 15,317	\$ 14,631	95.5%	\$ 640	\$ 15,271	99.7%

*Tax Levy including modifications throughout the year

Sources: City of Pharr Tax Assessor/Collector
Hidalgo County Tax Assessor/Collector

City of Pharr, Texas
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities					Business-Type Activities				Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	General Obligation Bonds	Certificates of Obligation	Notes	Capital Leases	Utility & Toll Bridge Bonds/Notes	Capital Leases	Notes					
2005	\$ 16,110	\$ 7,085	\$ 4,683	\$ 698	\$ 21,444	\$ 86	\$ -	\$ 50,106	0.08%	\$ 849		
2006	\$ 16,025	\$ 6,070	\$ 5,746	\$ 1,544	\$ 20,042	\$ 246	\$ -	\$ 49,673	0.08%	\$ 810		
2007	\$ 15,935	\$ 5,000	\$ 4,962	\$ 1,550	\$ 61,711	\$ 815	\$ 5,995	\$ 95,968	0.04%	\$ 1,492		
2008	\$ 15,840	\$ 3,885	\$ 2,801	\$ 3,550	\$ 66,975	\$ 337	\$ 4,590	\$ 97,978	0.04%	\$ 1,483		
2009	\$ 15,130	\$ 3,330	\$ 731	\$ 2,503	\$ 64,510	\$ 1,016	\$ 3,125	\$ 90,345	0.04%	\$ 1,351		
2010	\$ 14,395	\$ 2,745	\$ 270	\$ 1,621	\$ 61,345	\$ 713	\$ 1,595	\$ 82,684	0.03%	\$ 1,230		
2011	\$ 15,750	\$ -	\$ -	\$ 2,738	\$ 58,415	\$ 952	\$ -	\$ 77,855	0.04%	\$ 1,106		
2012	\$ 14,300	\$ 7,600	\$ 21,500	\$ 3,405	\$ 55,385	\$ 537	\$ -	\$ 102,726	0.03%	\$ 1,417		
2013	\$ 12,800	\$ 7,300	\$ 28,500	\$ 3,200	\$ 61,000	\$ 463	\$ -	\$ 113,263	0.03%	\$ 1,562		
2014	\$ 11,295	\$ 7,025	\$ 24,064	\$ 4,101	\$ 57,760	\$ 389	\$ -	\$ 104,634	0.03%	\$ 1,443		

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

¹See the Schedule of Demographic and Economic Statistics for personal income and population data.

City of Pharr, Texas
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Percentage of Estimated Actual Taxable Value¹ of Property</u>	<u>Per Capita²</u>
2005	\$ 16,110	1.15%	\$ 272.9
2006	\$ 16,025	1.08%	\$ 261.2
2007	\$ 15,935	0.96%	\$ 247.8
2008	\$ 15,840	0.86%	\$ 239.7
2009	\$ 15,130	0.70%	\$ 226.2
2010	\$ 14,395	0.54%	\$ 214.2
2011	\$ 15,750	0.57%	\$ 223.7
2012	\$ 14,300	0.52%	\$ 197.2
2013	\$ 12,800	0.46%	\$ 176.5
2014	\$ 11,295	0.38%	\$ 154.4

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

¹See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

²Population data can be found in the Schedule of Demographic and Economic Statistics

City of Pharr, Texas
Direct and Overlapping Governmental Activities Debt
As of September 30, 2014
(amounts expressed in thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable¹</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes:			
Hidalgo County	\$ 162,885	5.2%	\$ 8,475
Hidalgo Irrigation District #1	\$ -	0.0%	-
South Texas College	\$ 44,385	53.1%	\$ 23,574
South Texas ISD	\$ -	0.0%	-
Pharr, San Juan, Alamo Independent School District	\$ 358,390	61.0%	\$ 218,447
Overlapping debt			\$ 250,496
City of Pharr direct debt	\$ 25,825	100.0%	\$ 25,825
Total direct and overlapping debt			<u>\$ 276,321</u>

Sources: Assessed value data used to estimate applicable percentages provided by the County Board of Equalization and Assessment.
Debt outstanding data provided by the county. Data as of 12/31/2014.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the city of Pharr. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

¹The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the governments boundaries and dividing it by the county's total taxable assessed value.

City of Pharr, Texas
Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year									
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Debt Limit	\$ 139,673	\$ 148,988	\$ 166,146	\$ 184,767	\$ 260,966	\$ 268,973	\$ 276,288	\$ 276,920	\$ 285,885	\$ 354,845
Total net debt applicable to limit	<u>23,195</u>	<u>22,095</u>	<u>20,935</u>	<u>19,725</u>	<u>15,130</u>	<u>14,395</u>	<u>15,750</u>	<u>21,940</u>	<u>12,800</u>	<u>11,295</u>
Legal debt margin	<u>\$ 116,478</u>	<u>\$ 126,893</u>	<u>\$ 145,211</u>	<u>\$ 165,042</u>	<u>\$ 245,836</u>	<u>\$ 254,578</u>	<u>\$ 260,538</u>	<u>\$ 254,980</u>	<u>\$ 273,085</u>	<u>\$ 343,550</u>
Total net debt applicable to the limit as a percentage of debt limit	16.6%	14.8%	12.6%	10.7%	5.8%	5.4%	5.70%	7.9%	4.5%	3.2%

Legal Debt Margin Calculation for Fiscal Year 2014

Assessed Value	\$ 2,962,853
Add Back: exempt property	<u>585,595</u>
Total Assessed Value	\$ 3,548,448
Debt limit (10% of total assessed value)	354,845
Debt applicable to limit:	
General obligation bonds	<u>11,295</u>
Legal debt margin	<u><u>\$ 343,550</u></u>

Note: Under state finance law, the City of Pharr's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

City of Pharr, Texas
Pledged Revenue Coverage
Last Ten Fiscal Years
(amounts expressed in thousands)

Water & Sewer Revenue Bonds								
Fiscal Year	Utility Sewer Charges and Other	Less: Operating Expenses	Net Available Revenue	Debt Service				Coverage
				Principal	Interest			
2005	\$ 7,829	\$ 4,881	\$ 2,948	\$ 1,291	\$ 604			1.56
2006	\$ 11,594	\$ 5,695	\$ 5,899	\$ 937	\$ 542			3.99
2007	\$ 11,954	\$ 5,427	\$ 6,527	\$ 851	\$ 595			4.51
2008	\$ 13,820	\$ 5,910	\$ 7,910	\$ 2,265	\$ 1,872			1.91
2009	\$ 13,259	\$ 5,714	\$ 7,545	\$ 2,330	\$ 1,807			1.82
2010	\$ 12,473	\$ 5,750	\$ 6,723	\$ 2,385	\$ 1,749			1.63
2011	\$ 13,553	\$ 6,946	\$ 6,607	\$ 2,465	\$ 1,670			1.60
2012	\$ 13,814	\$ 7,465	\$ 6,349	\$ 2,540	\$ 1,598			1.53
2013	\$ 13,977	\$ 7,043	\$ 6,934	\$ 2,540	\$ 1,618			1.67
2014	\$ 13,670	\$ 7,862	\$ 5,808	\$ 2,870	\$ 1,675			1.28

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements. Utility charges and other revenues include only utility service charges, investment earnings, and tap fees. Operating expenses do not include interest or depreciation. Historical information taken from prior financial reports.

**City of Pharr, Texas
Demographic and Economic Statistics
Last Ten Fiscal Years**

Fiscal Year	Population¹	Median Household Income	Per Capita Personal Income	Median Age	Education Level in Years of Formal Schooling²	School Enrollment³	Unemployment Rate⁴
2005	59,029	38,967*	9,462*	27.4*	47.3%*	27,338	5.8%
2006	61,360	38,967*	9,462*	27.8*	47.3%*	28,088	5.7%
2007	64,318	38,967*	9,462*	27.8*	47.3%*	28,868	5.5%
2008	66,078	38,967*	9,462*	27.8*	47.3%*	29,999	7.2%
2009	66,874	38,967*	9,462*	27.8*	47.3%*	30,618	11.2%
2010	67,217	28,000	11,421	27.1	58.1%	31,329	10.5%
2011	70,400	28,000	11,420	27.1	58.1%	31,508	10.7%
2012	72,513	30,486	12,328	27.3	59.7%	31,633	8.4%
2013	73,138	30,486	12,328	28.0	59.7%	32,050	9.3%
2014	73,138	32,087	12,964	28.3	61.3%	32,287	7.9%

Data Sources: U.S. Census, Texas Workforce Commission, U.S. Bureau of Labor Statistics, and PSJA ISD

¹Population data from 2011 taken from the US Census Bureau for 2011

Census Bureau totals for 2008 through 2014. 2011 population estimate based on percentage increase of US Census Bureau totals for 2009 and 2010.

2012 population estimate based on percentage increase of US Census Bureau totals for 2010 and 2011. 2013 population estimate based on percentage increase of US Census Bureau totals for 2011 and 2012.

²Represents population age 25 or greater that has graduated from high school.

³School Enrollment data for 2004 to 2013 includes enrollment for Pharr San Juan and Alamo School District. (As of October 2012)

⁴Unemployment rate as of August 2013. (Source: Bureau of Labor Statistics)

* Data Not Available

City of Pharr, Texas
Principal Employers
Fiscal Year Ending 2014 and 2005

2014			
<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment¹</u>
Pharr-San Juan-Alamo ISD	4,325	1	18.73%
Valley View ISD	706	2	3.06%
City of Pharr	560	3	2.43%
Ticketmaster	480	4	2.08%
Convergy's	430	5	1.86%
VDP Healthcare	417	6	1.81%
Royal Freight	380	7	1.65%
Lack's Valley Store Ltd	361	8	1.56%
HEB	290	9	1.26%
Atento Contract US Teleservices	280	10	1.21%
Total	<u>8,229</u>		<u>35.64%</u>

2005*			
<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Pharr-San Juan-Alamo ISD	Unknown	-	0.00%
Convergy's	Unknown	-	0.00%
Lack's	Unknown	-	0.00%
City of Pharr	Unknown	-	0.00%
Ticketmaster	Unknown	-	0.00%
Texas Department of Transportation	Unknown	-	0.00%
HEB Food Stores	Unknown	-	0.00%
Lowe's	Unknown	-	0.00%
Frank Smith Toyota	Unknown	-	0.00%
Home Depot	Unknown	-	0.00%
Total	<u>-</u>		<u>0.00%</u>

Source: EMSI Dec. 2013, Workforce Solutions Lower RGV

* Information was not tracked to provide stated information.

City of Pharr, Texas
Full-Time Equivalent City Government Employees by Function
Last Ten Fiscal Years

Budgeted Full-time Equivalent Employees as of September 30, 2014										
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
GENERAL FUND										
City Manager	9.0	9.0	9.0	9.0	9.0	8.0	7.5	9.5	8.5	15.0
Finance	12.0	12.5	13.5	14.0	5.5	9.0	9.0	14.0	14.0	14.0
Police Department	134.0	146.0	155.0	167.0	161.0	160.0	172.0	174.5	176.5	186.5
Traffic Safety	16.0	13.0	16.0	17.0	16.0	16.0	16.0	17.0	17.0	0.0
Municipal Court	6.0	6.0	6.0	6.0	5.0	6.5	7.5	7.5	8.0	7.0
Fire Protection	57.0	57.0	65.0	68.0	66.0	65.0	74.0	73.0	78.0	82.0
Administrative Services	0.0	0.0	0.0	0.0	7.0	7.5	7.0	0.0	0.0	0.0
Street Maintenance	25.0	28.0	30.0	29.0	29.0	31.0	33.0	32.0	32.0	48.0
Information Technology	0.0	0.0	0.0	0.0	0.0	0.0	2.5	2.0	5.0	10.0
Municipal Library	23.0	25.0	26.0	26.0	26.0	22.5	22.5	22.5	23.5	25.0
Parks & Recreation	70.0	71.0	73.0	73.0	102.0	102.0	64.3	68.1	62.1	56.8
Planning & Community Dev	22.0	20.0	23.0	23.0	22.0	18.5	18.5	18.5	20.0	22.5
Engineer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0	5.5	4.5
Total General Fund	374.0	387.5	416.5	432.0	448.5	446.0	433.8	442.6	450.1	471.3
UTILITY FUND										
Administrative	9.0	9.5	10.5	11.0	12.5	9.5	9.0	9.0	9.0	9.0
Water Production	9.0	9.0	10.0	10.0	10.0	10.0	10.0	10.0	13.0	15.0
Water Distribution	23.0	25.0	26.0	26.0	23.0	23.5	24.0	26.5	27.0	30.5
Water Treatment Plant	11.0	11.0	13.0	13.0	13.0	13.0	13.0	17.0	18.0	19.0
Lift Station	4.0	4.0	4.0	4.0	3.0	1.0	1.0	0.0	0.0	0.0
Total Utility Fund	56.0	58.5	63.5	64.0	61.5	57.0	57.0	62.5	67.0	73.5
INTERNAL SERVICE FUND										
Chief Mechanic	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Laborers	3.0	4.0	4.0	4.0	4.0	3.0	3.0	3.0	4.0	4.0
Total Internal Svc Fund	4.0	5.0	5.0	5.0	5.0	4.0	4.0	4.0	5.0	5.0
Int'l Bridge										
Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Others	25.0	26.0	26.0	28.0	24.0	24.5	24.0	22.0	22.0	27.0
Total Int'l Bridge	26.0	27.0	27.0	29.0	25.0	25.5	25.0	23.0	23.0	28.0
OTHER										
CDBG	6.0	6.0	6.0	5.0	4.0	5.5	5.5	4.5	3.5	4
Golf Course	18.0	15.0	15.0	17.0	15.5	15.0	15.5	15.5	17.0	23.5
Events Center	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.4	8.0	17.5
Total Other	24.0	21.0	21.0	22.0	19.5	20.5	21.0	26.4	28.5	45.0
GRAND TOTAL	484.0	499.0	533.0	552.0	559.5	553.0	540.8	558.5	573.6	622.8

Source: City of Pharr Budget Reports

City of Pharr, Texas
Operating Indicators by Function
Last Ten Fiscal Years

Function	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	2014
Police										
Physical arrests	3,857	2,858	2,808	2,944	4,839	15,660	3,395	3,477	2,197	3,573
Parking & Traffic Violations	15,983	13,742	12,742	15,194	25,689	12,556	10,742	9,654	12,607	12,893
Fire										
Number of calls answered	1,624	1,701	1,794	2,238	2,148	2,144	2,018	1,850	2,491	2,488
Inspections	877	809	1,108	1,344	1,325	1,160	1,842	2,620	2,263	2,942
Highways and streets										
Street resurfacing (miles)	unknown	2	7	2	7	9	9	7	6.44	7.31
Potholes repaired	unknown	unknown	unknown	137	825	775	4000	1500	545	1297
International Bridge										
Car Crossings	1,780,599	1,716,751	1,683,048	1,649,983	1,444,912	1,264,573	1,038,430	946,847	937,829	866,328
Truck Crossings	384,572	404,103	433,880	461,559	409,336	447,122	440,705	463,714	485,299	508,180
Culture and recreation										
Pharr Events Center	95	86	95	216	84	50	20	72	60	91
Other Community Center Events	231	206	268	597	414	378	329	703	442	unknown
Water										
New connections	832	1,204	638	324	220	278	428	304	372	256
Water mains breaks	unknown	3,948	4,156	578	445	711	768	~1365	~1625	~1642
Average daily consumption (millions of gallons)	6.1 MGD	6.6 MGD	5.6 MGD	6.5MGD	7.3 MGD	6.3 MGD	6.6 MGD	7.0 MGD	6.9 MGD	7.1 MGD
Wastewater										
Average daily sewage treatment (thousands of gallons)	5.0 MGD	5.0 MGD	5.0 MGD	4.94 MGD	4.8 MGD	4.76MGD	4.9 MGD	4.9MGD	4.8 MGD	5.1 MGD

Sources: Various City Departments

City of Pharr, Texas
Capital Asset Statistics by Function
Last Ten Fiscal Years

	Fiscal Year									
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Public Safety										
Police:										
Stations	2	2	2	2	2	2	2	2	2	2
Patrol units	76	82	84	90	93	128	125	62	61	68
Fire stations	3	3	3	3	3	3	3	3	3	3
Highways and streets										
Streets (miles)	180	213	213	213	214	214	214	214	214	214
Streetlights	unknown	unknown	unknown	unknown	unknown	unknown	unknown	unknown	unknown	unknown
Traffic signals	47	51	51	51	55	56	58	61	68	72
Culture and recreation										
Parks Acreage (Developed)	41	57	57	57	57	57	57	79	46	57
Swimming pools	2	2	2	2	2	-	-	-	1	1
Tennis courts	2	2	2	2	2	2	2	2	2	2
Community and Convention Centers	4	4	4	4	4	4	4	4	4	4
Water										
Water mains (miles)	~182	~190	191.6	~313.4	315	313	325	~304	~304	~304
Fire hydrants	1,820	1,918	2,010	2,030	1,896	1,946	1,946	~2,214	~2,214	~2,214
Maximum daily capacity (thousands of gallons)	10.0 MGD	10.0 MGD	10.0 MGD	8.28 MGD	12.01 MGD	9.9 MGD	10.0 MGD	10.0 MGD	10.0 MGD	20 MGD
Sewer										
Sanitary sewers (miles)	~224	~246	~262	~265	265	266	269	267	~267	~267
Storm sewers (miles)	unknown	unknown	unknown	57	82	94.43	97.2	Unknown	96.63	96.63
Maximum daily treatment capacity (thousands of gallons)	4.19 MGD	4.25 MGD	4.45 MGD	5.7 MGD	5.9 MGD	5.3 MGD	8 MGD	8 MGD	7.4 MGD	6.4 MGD

Sources: Various City Departments



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OTHER SUPPLEMENTARY INFORMATION

City of Pharr, Texas

Financial Management Policy Statements

The City of Pharr, Texas' Financial Management Policy Statements have been developed to provide a sound financial management foundation upon which decisions shall be made that result in the effective management of its resources and provide reasonable assurance as to its long-term financial stability.

OPERATING BUDGETARY POLICIES

Fiscal Year

The City's fiscal year has been established as the period beginning October 1st and ending September 30th of the subsequent year.

Budget Preparation Guidance

The City budget will be prepared in accordance with State Law, City Charter, and standards established by both Governmental Accounting Standards Board and the Government Finance Officers Association (GFOA). The budget will be comprehensive in nature and address all revenue and expense related funds of the City.

GFOA Distinguished Budget Program

The City will submit its official budget each year to the GFOA with an application for the Distinguished Budget Program. This will be the third year that the City submits an official budget and participate in the program. We have received the budget award the previous two fiscal years and we believe that this budget continues to meet the GFOA requirements.

Designated Budget Officer

The City of Pharr does not have a formal budget department. The primary responsibility for the budget process has been given to the City Manager and delegated to the Finance Director. The City Manager, designated as the City Budget Officer, is responsible for the development of the annual budget to be submitted to the City Commission for approval and adoption.

Funds Included in the Annual Budget

Annual appropriated budgets are adopted for all funds with revenue and expenditure activities. The budget shall include all of the City's governmental, fiduciary, and proprietary funds. The governmental funds consist of the general fund, the special revenue funds, the debt service fund, and the capital projects fund. The fiduciary fund consists of an agency fund. The proprietary funds consist of enterprise and internal service funds.

Basis of Accounting

Budgets are adopted on a basis consistent with generally accepted accounting principles. The legal basis of accounting for budgetary purposes within the governmental funds, consistent with generally accepted accounting principles, is the modified accrual basis. The proprietary and fiduciary funds are budgeted, using the accrual basis of accounting. Under accrual accounting, transactions and events are recognized as revenues/gains or expenses/losses when they occur, regardless of the timing of related cash flows. On the other hand, under the modified accrual basis, not only must the underlying revenue transaction have occurred but also the related cash flow must take place within a short-enough period to have an effect on current spendable resources. Therefore, revenues must be both measurable and available when an event or transaction is expected to draw upon current spendable resources. Transfers are recognized in the accounting period in which the interfund receivable and payable arises. This basis of accounting is the same basis used in the year-end audited financial statements.

Budgetary Control

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss and unauthorized use, and (2) the reliability of financial records for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that (1) the cost of controls should not exceed the benefits likely to be derived, and (2) the evaluation of cost and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. The auditors believe that the City's internal controls adequately safeguard assets and provide reasonable assurance of the proper recording of financial transactions. Key controls are evaluated continually.

Budgetary control is maintained through a monthly line-item review by all departments. A reminder is sent to all department managers on the need to analyze their monthly financial reports. Monthly reports are available for each department reflecting current and accumulated expenditures as well as the percent of budget expenditures compared to percent of current year. A member of the accounting team identifies possible future overruns and communicates that information to the department managers for correction.

Balanced Budget

The Budget Officer is required to submit a balanced budget. A balanced budget is one in which total financial resources available, including prior year's ending financial resources plus projected resources, are equal to or greater than the budgeted expenditures/expenses. Expenditures may not legally exceed budgeted appropriations at the fund level. During the year, supplementary appropriations may be necessary.

When appropriate, the City will use funds from the Fund Balance to balance the budget. The City will avoid budgetary practices that raise the level of current expenditures/expenses to the point that future years' operations are placed in jeopardy.

Budgeted Tax Rates

Prior to adopting the budget tax rate, including the levy, the City Commission shall hold a public hearing according to the dates established in the budget calendar. The City Commission shall provide for public notice of the date, time, and location of the hearing.

Public Hearings, Accessibility of Budget to the Public

The City's policy is to have at least one public hearing on the proposed budget at a duly advertised public meeting. The public meeting will be advertised at least one week prior to the budget being finally adopted. The Officer shall file the final proposed budget with the City Secretary, Library, and post it online soon after the City Commission adopts it. The budget shall be available for inspection by any taxpayer.

THE BUDGET PROCESS

Original Budget

The budget process for developing, adopting, and implementing the budget includes the following:

Annual budgets are legally adopted for all funds of the City that have revenue and expenditure related activities. The City Charter states that between sixty (60) and ninety (90) days prior to the end of the fiscal year, the City Manager is required to submit to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes the proposed expenditures/expenses and the proposed method to finance them.

At the inception of the budget process, a budget calendar is prepared, which presents in chronological order, specific events that take place during the process as well as the timing of each. The budget calendar for this year's process immediately follows this discussion of policies and procedures.

Dates for public hearings, the purpose of which are to obtain taxpayers' comments, are set by the Board of Commissioners at the time the budget is submitted to that body. The Board of Commissioners may add to, subtract from or change appropriations, but may not change the form of the proposed budget. Any changes must be within the revenue and reserves estimated as available by the City Manager. Prior to September 25 of each year, the budget is legally enacted through the passage of an ordinance.

The appropriated budget is prepared by fund and department. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

During April and May of each year, department managers prepare departmental budget requests for which each is responsible. During the month of June, budget hearings are held with the department managers. Following the budget hearings with the department managers, the Budget Officer makes any changes to their requests, which he/she deems appropriate. The result is the Officer's recommended budget. During the mid-to-latter part of July, the Officer presents his recommended budget to the City Commission in budget workshops. As a result of the City Commission's comments during these workshops, changes are made to the Officer's recommended budget. The budget reflecting these changes is the proposed budget.

Prior to September 1st of each year, the Officer is required to submit to the City Commission a proposed budget for the fiscal year beginning on the following October 1st. The target due date for submitting the proposed budget, resulting from budget workshop hearings, shall be no later than two to three weeks before the end of the fiscal year. The final budget, which is to be considered for adoption, shall be submitted no later than one week before the end of the fiscal year.

Prior to October 1st, the City Commission through the passage of an ordinance legally enacts the budget. The budget will be implemented on October 1st. The ordinance approving and adopting the budget appropriates spending limits at the fund level.

Revisions to the Adopted Budget

At any time during the fiscal year, the City Manager can reallocate expenditures up to \$10,000.00 per transaction within a fund without the approval of the Board of Commissioners. However, any revisions to the budget which increase the total budgeted expenditures/expenses within any fund must be approved by the Board of Commissioners.

Monitoring Compliance with the Budget

Reports comparing actual revenues and expenditures/expenses to budgeted amounts are prepared and carefully monitored monthly in order to determine whether estimated revenues are performing at or above levels budgeted and to ascertain that expenditures/expenses are in compliance with legally-adopted budget appropriations.

Duration of Budgeted Revenues and Appropriations

Budgeted revenues and appropriations lapse at the end of each fiscal year.

REVENUES POLICIES

Balance and Diversification in Revenue Sources

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in local economic conditions, which adversely impact that source.

User Fees

For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. The City Commission shall determine the appropriate cost recovery level and establish the fees. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.

Currently, the Utility Fund will transfer funds to the General Fund an amount equal to that which is estimated to be comparable with the resources it uses. 25% of City Manager's Office and Administrative Services, 10% of Finance Department (normally 25% but Finance utilizes Utility personnel), and 5% of Planning and Community Development's budgeted departmental expenditures.

Cost Accounting

It is the policy of the City to allocate to each department level, costs to the extent that it is practical and in accordance with the cost/benefit approach of accounting.

Property Tax Revenues/Tax Burden

The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees, and economic development. The City shall also strive to minimize the property tax burden on Pharr citizens.

Utility/Enterprise Funds User Fees

It is the intention of the City that all utilities and enterprise funds be self-supporting. As a result, utility rates and enterprise funds user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital. The City shall seek to eliminate all forms of subsidization to utility/enterprise funds from the General Fund.

Revenue Estimates for Budgeting

In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions.

Revenue Collection and Administration

The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since revenue should exceed the cost of producing it, the City shall strive to control and reduce administrative costs. The City shall pursue to the full extent allowed by state law all delinquent taxpayers and others overdue in payments to the City.

Revenues Over Expenses – Stated Funds

All revenues over the required amount for the continued operations of the Bridge Fund will be transferred to the General Fund as per provision of Bond Ordinance 2005-51, Section 25, Subsection i-vi.

All revenues over the required amount for the continued operations of the Garage Fund and Golf Course Fund will be transferred to the General Fund.

Write-Off of Uncollectible Accounts

The City shall monitor payments due to the City (accounts receivable) and periodically write-off accounts where collection efforts have been exhausted and/or collection efforts are not feasible or cost-effective.

EXPENDITURES/EXPENSES POLICIES

Current Funding Basis

The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior year savings. (The use of fund balance shall be guided by the Fund Balance/Retained Earnings Policy Statements.)

Avoidance of Operating Deficits

The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit (i.e., projected expenditures in excess of projected revenues) is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of fund balance within the Fund Balance/Retained Earnings Policy. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided to balance the budget.

Priority in Applying Restricted vs. Unrestricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted net assets are available, the City typically first applies restricted resources, as appropriate opportunities arise, but reserves the right to selectively defer the use thereof to a future project or replacement equipment acquisition.

Maintenance of Capital Assets

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue service levels.

Periodic Program Reviews

The City Manager shall undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. The privatization and contracting of services with other governmental agencies or private entities will be evaluated as alternative approaches to service delivery. Programs which are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.

Encumbrances and Uncompleted Projects

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is an extension of formal budgetary integration in governmental funds. Although appropriations lapse at year-end for annually budgeted funds, the City honors encumbrances outstanding at year-end. Since these commitments will be honored during the subsequent year, outstanding encumbrances at year-end should be included in the subsequent year's budget.

Purchasing

The City shall conduct its purchasing and procurement functions efficiently and effectively, fully complying with applicable State laws and City ordinances. Staff shall make every effort to maximize discounts and capitalize on savings available through competitive bidding and "best value" purchasing.

PURCHASING POLICIES

Purchasing guidelines can be found in the Commission approved Purchasing Policy manual.

FUND BALANCE/RETAINED EARNINGS POLICIES

General Fund Committed Fund Balance

The City shall strive to maintain the General Fund (not the combined reporting General Fund which consists of the Payroll, Contingency, and the General funds) committed fund balance at 90 days (25%) of the current year's original budget appropriation for operations and maintenance, which is defined as the total budget less capital outlay purchase and the annual transfer from the General Fund to the other funds (Charter mandated contingency funding will not take place so long as the contingency fund is fully funded).

Retained Earnings of Other Operating Funds

In enterprise operating funds, the City shall strive to maintain positive retained earnings positions to provide sufficient reserves for emergencies and revenue shortfalls. Specifically, in the Utility Fund, an operating reserve will be established and maintained at 120 days of the current year's original budget appropriation for operation and maintenance, which is defined as the total budget less debt service and capital project expenditures. The Bridge Fund's contingency account will be equal to the annual operating cost (expenses minus long-term debt and minus non-operating General Fund transfers) plus one year of the highest long-term debt service payment (principal and interest).

Use of Fund Balance/Retained Earnings

Fund Balance/Retained Earnings shall be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current year savings. The use of these funds will be approved by the City Commission.

Use of Unreserved Fund Balance/Retained Earnings will be disclosed to the Commission. If the required amounts go below the stated Policy amount, the City will set aside a sufficient portion of the upcoming fiscal year's budget to meet the required reserve amount.

Any surpluses realized at year end shall be used first to meet reserve policies, then capital replacement purposes, then retirement/extinguishing of debt.

Retained Earnings of Internal Service Funds

The City shall not regularly maintain positive retained earnings in excess of 10 percent of the current year's operation and maintenance expense in an internal service fund. Normally, when an internal service fund's retained earnings exceed 10 percent, the City shall reduce the charges for services provided by the internal service fund to other City operating funds.

Debt Service Funds

The City shall maintain sufficient reserves in its debt service funds, which shall equal or exceed the reserve fund balances required by bond ordinances, consistent with the covenants in the bond ordinances pertaining to the tax-exempt status of such bonds.

CAPITAL IMPROVEMENTS POLICIES

Capital Improvements Planning

The City shall review annually the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, and potential new projects. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every capital project, all operation, maintenance and replacement costs shall be fully expended.

Long-Term Capital Planning

A five-year capital improvement plan will be developed. This plan will be prioritized based on an analysis of current needs and resource availability.

Capital Project Funding

No capital improvement project will begin without sufficient funding. Funding will be monitored quarterly to ensure project overruns are not funded to the detriment of the fund balance/retained earnings unreserved/undesignated policies.

Replacement of Capital Assets on a Regular Schedule

The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets. Within the resources available each fiscal year, the City shall replace these assets according to the aforementioned schedule.

Capital Expenditure Financing

The City recognizes that there are three basic methods of financing its capital requirements. It can budget the funds from current revenues; it can take the funds from fund balance/retained earnings as allowed by the Fund Balance/Retained Earnings Policy; or it can borrow money through debt. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements, certificates of participation, commercial paper, tax notes, and other obligations permitted to be issued or incurred under Texas law. Guidelines for assuming debt are set forth in the Debt Management Policies.

DEBT MANAGEMENT POLICIES

Capital Improvement Plan

Major capital improvements will normally be funded through the issuance of long-term debt.

Debt Policies

The City will limit the issuance of long-term debt to only those capital projects that cannot be funded from current revenues. At no time will the Fund Balance/Retained Earnings be depleted to a point below the City's policy for any project or purpose.

Debt Term Limitation

The City will not issue long-term debt for a period longer than the estimated useful life of the capital asset.

Use of Long-Term Debt for Maintenance & Operating Cost

The City will not utilize long-term debt to finance recurring maintenance and operating costs.

Debt Structure

Generally, the City shall issue bonds with an average life of no greater than 10.5 years for general obligation bonds and no greater than 12.0 years for revenue bonds. The structure should approximate level principal on general obligation bonds and level debt service for revenue bonds. There shall be no debt structures, which include increasing debt service levels in subsequent years, with the first and second year of a bond payout schedule the exception. Except for economic development projects with a quick turnaround, there shall be no "balloon" bond repayment schedules which consist of low annual payments and one large payment of the balance due at the end of the term, unless dealing with economic/industrial development activity. There shall always be at least interest paid in the first fiscal year after a bond sale and principal starting generally no later than the second fiscal year after the bond issue. Normally, there shall be no capitalized interest included in the debt structure unless there are no historical reserves upon which to draw.

Call Provisions

Call provisions for bond issues shall be made as short as possible consistent with the lowest interest cost to the City. When possible, all bonds shall be callable only at par.

Sale Process

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue and the associated costs warrants a negotiated sale. The City shall attempt to award the bonds based on a true interest cost (TIC) basis. However, the City may award bonds based on a net interest cost (NIC) basis as long as the financial advisor agrees that the NIC basis can satisfactorily determine the lowest and best bid.

Rating Agencies Presentations

Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff, with assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies, currently Moody's, Standard & Poor's, and Fitch, as recommended by the City's financial advisor.

Continuing Disclosure

The City is committed to providing continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities and will abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure. City staff, with the assistance of the City's financial advisors and, if necessary, the City's bond counsel, will undertake to update financial and pertinent credit information within six months of the end of the City's fiscal year and at such other times as may be indicated by material changes in the City's financial situation.

Debt Refunding

City staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 3% of the refunded maturities AND must come with the recommendation of the Finance Director. The City will consider regular or advance refunding which produce a material economic benefit and will in no way impair the outstanding bond rating of the City. The present value savings of the transaction must be quantifiable, exceed 3 percent (3%) of the refunded maturities, and not be based on projection. Proposals submitted by investment firms for consideration by the City shall identify and address not only the benefits of the proposed transaction, but the potential negative impacts as well.

Additional transaction costs such as bond counsel, trustee, and financial advisor shall be included in the savings calculation required above. The City's financial advisor shall produce an analysis of the implications of paying a forward premium vs. waiting to the current call date of the bonds. Approval of the transaction must be obtained from the State Attorney General, to the extent required by Texas law.

Interest Earnings

Interest earnings received on the investment of bond proceeds shall be used to assist in paying the interest due on bond issues, to the extent permitted by law.

Lease/Purchase Agreements

Lease funding will be for the purchase of capital assets. The length of the lease will not be greater than the expected useful life of the asset it will be used to purchase.

Proposals from Investment Bankers

The City welcomes ideas and suggestions from investment bankers and will seek to reward those firms which submit unique and innovative ideas by involving them in negotiated underwritings. Unsolicited proposals should be submitted to the City's financial advisors simultaneously with their submission to the City's Finance Department. City staff will review and confer with financial advisors to determine viability of proposals.

INTERGOVERNMENTAL RELATIONS POLICIES

Inter-local Cooperation in Delivering Services

In order to promote the effective and efficient delivery of services, the City shall actively seek to work with other local jurisdictions in joint purchasing consortia, sharing facilities, sharing equitably the costs of service delivery, and developing joint programs to improve service to its citizens.

Legislative Program

The City shall cooperate with other jurisdictions to actively oppose any state or federal regulation or proposal that mandates additional City programs or services and does not provide the funding to implement them. Conversely, as appropriate, the City shall support legislative initiatives that provide more funds for priority local programs.

GRANT POLICIES

Grant Guidelines

The City shall apply, and facilitate the application by others, for only those grants that are consistent with the objectives and high priority needs previously identified by Commission. The potential for incurring ongoing costs, to include the assumption of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.

Indirect Costs

The City shall recover full indirect costs unless the funding agency does not permit it. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.

Grant Review

All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the City's policy objectives. Departments shall seek Commission approval prior to submission of a grant application. Should time constraints under the grant program make this impossible, the department shall obtain approval to submit an application from the City Manager and then, at the earliest feasible time, seek formal Commission approval. If there are cash match requirements, the source of funding shall be identified prior to application. An annual report on the status of grant programs and their effectiveness shall also be prepared.

Grant Program Termination

The City shall terminate grant-funded programs and associated positions when grant funds are no longer available unless alternate funding is identified.

FISCAL COMMISSION MONITORING POLICIES

Financial Status and Performance Reports

Monthly reports on the City's General, Utility, Bridge, Golf, and Capital Projects Funds comparing expenditures and revenues to current budget, noting the status of fund balances to include dollar amounts and percentages, and outlining any remedial actions necessary to maintain the City's financial position shall be prepared for review by the City Manager and the Commission.

Five-year Forecast of Revenues and Expenditures

A five-year forecast of revenues and expenditures, to include a discussion of major trends affecting the City's financial position, shall be prepared in conjunction of the annual budget process. The forecast shall also examine critical issues facing the City, economic conditions, and the outlook for the upcoming budget year.

The document shall incorporate elements of the International City Management Association financial trend monitoring system to provide further insight into the City's financial position and to alert the Commission to potential problem areas requiring attention.

Commission Agenda Decision Recommendations

Agenda items that have a financial impact will have a recommendation by the Finance Director to ensure fiscal ability, long-term sustainability, and proactive protection of financial resources.

Status Reports on Capital Projects

A summary report on the contracts awarded, capital projects completed and status of the City's various capital programs will be prepared at least quarterly and presented to the City Manager and Commission.

Compliance with Commission Policy Statements

The Financial Management Policy Statements will be reviewed annually by the Commission and updated, revised or refined as deemed necessary. Policy statements adopted by the Commission are guidelines, and occasionally, exceptions may be appropriate and required. However, exceptions to stated policies will be specifically identified, and the need for the exception will be documented and fully explained.

FINANCIAL CONSULTANTS POLICY

To employ the assistance of qualified financial advisors and consultants as needed in the management and administration of the City's financial functions. These areas include but are not limited to investments, debt administration, financial accounting systems, program evaluation, and financial impact modeling. Advisors shall be selected using objective questionnaires and requests for qualifications/proposals based upon demonstrated expertise relative to the scope of work to be performed and appropriately competitive fees.

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

Conformance to Accounting Principles

The City's accounting practices and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

Selection of Auditors

At most every five years, the City shall request proposals from all qualified firms, including the current auditors if their past performance has been satisfactory, and the Commission shall select an independent firm of certified public accountants to perform an annual audit of the books of account, records and transactions, certifying the financial statements of the City and reporting the results and recommendations to the Commission.

Audit Completion

The City seeks to have its CAFR and Single Audit of Federal and State grants completed within 120 days of the close of its previous fiscal year, which ends September 30. In the event the presentation of the CAFR and Single Audit is delayed beyond the last Commission meeting in January, the City Manager shall provide a report on the status of the audit and the expected completion date of the CAFR and Single Audit to the City Commission at its first meeting in February. By State law, the City has 180 days to complete the audit.

INTERNAL CONTROLS POLICIES

Proper Authorization

Procedures shall be designed, implemented, and maintained to ensure that financial transactions and activities are properly reviewed and authorized.

Separation of Duties

Job duties will be adequately separated to reduce to an acceptable level the opportunities for any person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of assigned duties.

Proper Recording

Procedures shall be developed and maintained that will ensure financial transactions and events are properly recorded and that all financial reports may be relied upon as accurate, complete and up-to-date.

Access to Assets and Records

Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to and use of financial assets and records.

Independent Checks

Independent checks and audits will be made on staff performance to ensure compliance with established procedures and proper valuation of recorded amounts.

Costs and Benefits

Internal control systems and procedures must have an apparent benefit in terms of reducing and/or preventing losses. The cost of implementing and maintaining any control system should be evaluated against the expected benefits to be derived from that system.

E-COMMERCE POLICIES

Fully Integrated Financial Systems

All E-Commerce systems and procedures must fully and transparently integrate with the City's financial and accounting systems, its depository bank systems, and any other City information system which interfaces with an E-Commerce system.

Emerging Technologies

The City will work closely with its depository bank and other financial partners to evaluate and implement those new technologies that prove to be efficient and effective in pursuit of the City's E-Commerce goals.

Direct Deposits

All employees will be paid via direct deposit, excluding the employee's last pay check.

Internet Payment Options

Working with its depository bank and other financial partners, the City will seek to develop and implement internet payment options which will allow customers and citizens to pay bills due to the City conveniently and securely.

INVESTMENT POLICIES

Investment policies are guided by a separate report adopted by the City Commission.

HUMAN RESOURCE POLICIES

Personnel Policies & Procedures manual adopted by the City Commission.

BUDGET CALENDAR FOR FISCAL YEAR 2015-2016

DATE	RESPONSIBLE	EVENT
JUNE 8	Finance	Budget Kickoff – Communicate department budget policies, calendar, and request procedures.
JUNE 8	Finance	Budget Training - Provide two training sessions for department management and employees to prepare for upcoming budget requirements.
JUNE 18*	City Commission	BUDGET WORKSHOP: Initial Budget Workshop (Lunch Meeting) - Long Term Prioritization, Budget Projections and Overview.
JUNE 22	Departments	Departmental Goals & Payroll Changes Budget Request - STEP 1 and 2 are due.
JUNE 22	IT/Garage	Departmental IT & Vehicle Fleet Budget Requests/Needs - Reconciliation with City Garage and IT Department is due and need to be turned. Only to be turned in by IT & Garage, not to Finance.
JUNE 22	Departments	Departmental CIP Budget Requests (narrative) are due to Finance.
JUNE 29	Departments	Departmental grant budgets are due to Finance Department. STEP 5 is due.
JULY 3	Finance	Projected Current Budget Ending Status - The projected year end balance of the current budget needs to be estimated based on expected results.
JULY 3	Departments	Departmental Budget Requests - Remaining Budget Manual Steps 3 and 4 are due.
JULY 3	Finance	Preliminary Revenue Estimates - must be calculated based on historical information and expected future changes.
July 13 through 17	Finance	Updated Budget Estimates - Update preliminary budget revenues and expenditures for City Manager and Departmental review.
July 13 through 17	Finance/Departments	Budget Request Review - Finance will review budget requests with departments to prioritize before presenting to City Manager.
July 13 through 17	City Manager/Finance	Budget Request Review - will review budget requests with departments to prioritize before presenting to City Commissioners.
JULY 31**	Appraisal District	Certified Appraisal Roll Totals.
Aug 3 through 7*	City Commission	Budget Workshop - Commission is presented with departmental budget request and Finance overview. Present draft budget.
AUGUST 25	Finance	Present proposed budget.
AUGUST 25	Finance/City Commission	Certify Anticipated Debt Collection Rate.
AUGUST 25	Finance/City Commission	Certify Effective & Rollback Tax Rate; discussion of tax rates (vote on intention to raise taxes).
AUGUST 25	Finance/County Tax Collector	Publish Certified Effective & Rollback Tax Rate.
AUGUST 25	Finance	Discussion of Tax Rate: if Proposed Tax Rate exceeds the rollback rate or effective tax rate (whichever is lower), take record vote and schedule Public Hearing.
AUGUST 30	Finance	Publish the Notice of Property Taxes Rates.
SEPTEMBER 4	City Secretary	72 HRS Notice of Public Hearing
SEPTEMBER 8	City Commission	1st Public Hearing
SEPTEMBER 11	City Secretary	72 HRS Notice of Public Hearing
SEPTEMBER 15	City Commission	2nd Public Hearing; Schedule and announce meeting to adopt tax rate 3-14 dates after.
SEPTEMBER 18	City Secretary	72 HRS Notice for meeting at which governing body will adopt tax rate (Open meeting notice)
SEPTEMBER 22	City Commission	Meeting to adopt tax rate and to Adopt Budget
SEPTEMBER 23	Finance	File adopted Budget

Note:

If City Commission chooses to adopt the Effective Tax Rate, publication or public hearings are not required. If they choose a proposed tax rate that exceeds the Effective Tax Rate, publication and two public hearings are required. If they choose a proposed tax rate that is higher than the Rollback Rate, the City is subject to a Rollback Election.

CITY OF PHARR, TX
FIVE YEAR HISTORICAL PERSONNEL SUMMARY
APPROVED ORIGINAL BUDGET POSITIONS

	<u>FY 11/12*</u>	<u>FY 12/13*</u>	<u>FY 13/14*</u>	<u>FY 14/15*</u>	<u>FY 15/16*</u>
<u>GENERAL FUND</u>					
10 - City Manager's Office	9.5	8.5	8.50	15.0	9.0
11 - Finance Department	14.0	14.0	14.00	14.0	12.0
12 - Police Department	174.5	176.5	181.50	186.5	179.5
14 - Municipal Court	7.5	8.0	7.50	7.0	8.0
15 - Fire Protection	73.0	78.0	79.00	82.0	81.0
16 - (PAL)Administrative Services	0.0	0.0	6.33	8.3	8.3
17 - Street Maintenance	32.0	32.0	48.00	48.0	50.0
18 - Information Technology	2.0	5.0	8.50	10.0	12.5
20 - Municipal Library	22.5	23.5	24.00	25.0	23.5
22 - Parks & Recreation	68.1	62.08	57.76	56.8	112.6
26 - Human Resources	N/A	N/A	N/A	N/A	4.0
27 - Planning & Community Developpr	18.5	20.0	20.00	22.5	23.0
28 - Engineer	4.0	5.5	4.50	4.5	6.5
Total General Fund Employees	442.6	450.1	463.6	479.6	529.9
<u>UTILITY FUND</u>					
81- Administration	9.0	9.0	9.00	9.0	9.0
82- Water Production	10.0	13.0	15.00	15.0	15.0
83- Water Distribution	26.5	27.0	30.50	30.5	30.5
84- Water Treatment Plant	17.0	18.0	19.00	19.0	19.0
Total Utility Fund Employees	62.5	67.0	73.5	73.5	73.5
<u>OTHER FUNDS</u>					
Bridge Fund	23.0	23.0	23.00	28.0	24.5
Golf Course Fund	15.5	17.0	19.50	23.5	20.5
Garage	4.0	5.0	5.00	5.0	5.0
Events Center	6.4	8.0	14.00	17.5	12.0
Community Development	4.5	3.5	4.00	4.0	N/A
Grant Management Department	N/A	N/A	N/A	N/A	6.0
Total Other Funds	53.4	56.5	65.5	78.0	68.0
Grand Total City Employees	558.5	573.6	602.6	631.1	671.4

**FTE calculation, prior years were based on budgeted positions*

LONG TERM DEBT OBLIGATIONS

	Original Issuance	Series	Type	Name	Payment Installments	Installments		Interest Rates		Payment Through	Current Balance
						Lowest	Highest	Lowest	Highest		
Governmental Activities	\$ 16,110,000	2005B	Refunding Bonds	GO	Annual	\$ 905,000	\$ 1,535,000	3.75%	5.00%	8/15/2021	\$ 9,710,000
	2,220,000	2011	Refunding Bonds	GO	Annual	\$ 530,000	\$ 580,000	2.00%	4.00%	8/15/2015	\$ -
											\$ 12,830,000
			Subtotal-Refunding Bonds								
	\$ 7,625,000	2012	Certificate of Obligation	GO	Annual	\$ 295,000	\$ 535,000	0.60%	4.98%	8/15/2032	\$ 6,720,000
											\$ 7,330,000
			Subtotal-Certificate of Obligation								
Business-Type Activities	\$ 5,600,000		HUD Section 108 Loan	HUD 108	Annual	\$ 294,000	\$ 295,000	1.28%	1.73%	8/15/2031	\$ 4,718,000
											\$ 4,718,000
			Subtotal-Section 108 Loan								
			Governmental Total								\$ 24,878,000
			Governmental Total								\$ 24,878,000
	\$ 29,000,000	2007	Revenue Bonds-CWSRF	WW & SS	Annual	\$ 790,000	\$ 2,480,000	2.90%	3.50%	9/1/2027	\$ 22,465,000
	\$ 13,310,000	2007A	Revenue Bonds-DWSFR	WW & SS	Annual	\$ 380,000	\$ 1,075,000	2.35%	3.50%	9/1/2027	\$ 10,795,000
Business-Type Activities	\$ 10,000,000	2007B	Revenue Bonds-NADBANK	WW & SS	Annual	\$ 385,000	\$ 685,000	3.75%	3.75%	9/1/2027	\$ 6,790,000
	\$ 8,725,000	2013	Revenue Bonds-DWSFR	WW & SS	Annual	\$ 255,000	\$ 400,000	0.00%	2.71%	9/1/2042	\$ 8,215,000
	\$ 1,762,000	2015	Revenue Bonds-DWSFR	WW & SS	Annual	\$ 72,000	\$ 117,000	0.59%	4.10%	9/1/2035	\$ 1,762,000
			Subtotal-Revenue Bonds								\$ 50,027,000
	\$ 9,755,000	2005A	Refunding Bonds	CT & IBR	Annual	\$ 510,000	\$ 740,000	3.63%	4.50%	8/15/2022	\$ 4,580,000
	\$ 6,430,000	2008	Refunding Bonds	WW & SS	Annual	\$ 75,000	\$ 815,000	3.60%	3.60%	9/1/2018	\$ 1,310,000
			Subtotal-Refunding Bonds								\$ 5,890,000
Business-Type Activities			Business-Type Total								\$ 55,917,000

CT&IBR=Combination Tax & International Bridge Revenue
CWSRF=Clean Water State Revolving Fund
DWSRF=Drinking Water State Revolving Fund
NADBank=North American Development Bank
WW&SS=Waterworks & Sewer System

City of Pharr, TX
Schedule of Principal & Interest on Outstanding Bond Issues

Debt Service Schedule

City of Pharr, Texas GENERAL FUND
\$2,220,000 General Obligation Refunding Bonds
Series 2011

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
2/15/2015	-	-	11,600	11,600	-	580,000
8/15/2015	580,000	4.000%	11,600	591,600	603,200	-
Total	\$ 580,000		\$ 23,200	\$ 603,200	\$ 603,200	

City of Pharr, Texas GENERAL FUND
\$16,110,000 General Obligation Refunding Bonds
Series 2005B

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
2/15/2015	-	-	233,559	233,559	-	10,715,000
8/15/2015	1,005,000	3.900%	233,559	1,238,559	1,472,118	9,710,000
2/15/2016	-	-	213,964	213,964	-	9,710,000
8/15/2016	1,675,000	5.000%	213,964	1,888,964	2,102,928	8,035,000
2/15/2017	-	-	172,089	172,089	-	8,035,000
8/15/2017	1,760,000	5.000%	172,089	1,932,089	2,104,178	6,275,000
2/15/2018	-	-	128,089	128,089	-	6,275,000
8/15/2018	1,850,000	4.000%	128,089	1,978,089	2,106,178	4,425,000
2/15/2019	-	-	91,089	91,089	-	4,425,000
8/15/2019	1,415,000	4.100%	91,089	1,506,089	1,597,178	3,010,000
2/15/2020	-	-	62,081	62,081	-	3,010,000
8/15/2020	1,475,000	4.125%	62,081	1,537,081	1,599,163	1,535,000
2/15/2021	-	-	31,659	31,659	-	1,535,000
8/15/2021	1,535,000	4.125%	31,659	1,566,659	1,598,319	-
Total	\$ 10,715,000		\$ 1,865,059	\$ 12,580,059	\$ 12,580,059	

City of Pharr, Texas

\$7,625,000 General Obligation Refunding Bonds

Series 2012

	Principal	Coupon	Interest	Total P + I	Fiscal Total	Balance
2/15/2015			127,887	127,887	-	7,025,000
8/15/2015	305,000	1.60%	127,887	432,887	560,774	6,720,000
2/15/2016			126,271	126,271	-	6,720,000
8/15/2016	305,000	1.37%	126,271	431,271	557,541	6,415,000
2/15/2017			124,181	124,181	-	6,415,000
8/15/2017	315,000	1.83%	124,181	439,181	563,363	6,100,000
2/15/2018			121,299	121,299	-	6,100,000
8/15/2018	320,000	2.14%	121,299	441,299	562,598	5,780,000
2/15/2019			117,875	117,875	-	5,780,000
8/15/2019	325,000	2.48%	117,875	442,875	560,750	5,455,000
2/15/2020			113,845	113,845	-	5,455,000
8/15/2020	335,000	2.86%	113,845	448,845	562,690	5,120,000
2/15/2021			109,055	109,055	-	5,120,000
8/15/2021	340,000	3.17%	109,055	449,055	558,109	4,780,000
2/15/2022			103,666	103,666	-	4,780,000
8/15/2022	355,000	3.32%	103,666	458,666	562,331	4,425,000
2/15/2023			97,773	97,773	-	4,425,000
8/15/2023	370,000	3.68%	97,773	467,773	565,545	4,055,000
2/15/2024			90,965	90,965	-	4,055,000
8/15/2024	380,000	3.88%	90,965	470,965	561,929	3,675,000
2/15/2025			83,593	83,593	-	3,675,000
8/15/2025	395,000	4.06%	83,593	478,593	562,185	3,280,000
2/15/2026			75,574	75,574	-	3,280,000
8/15/2026	410,000	4.18%	75,574	485,574	561,148	2,870,000
2/15/2027			67,005	67,005	-	2,870,000
8/15/2027	430,000	4.32%	67,005	497,005	564,010	2,440,000
2/15/2028			57,717	57,717	-	2,440,000
8/15/2028	445,000	4.45%	57,717	502,717	560,434	1,995,000
2/15/2029			47,816	47,816	-	1,995,000
8/15/2029	465,000	4.55%	47,816	512,816	560,632	1,530,000
2/15/2030			37,237	37,237	-	1,530,000
8/15/2030	485,000	4.72%	37,237	522,237	559,474	1,045,000
2/15/2031			25,791	25,791	-	1,045,000
8/15/2031	510,000	4.89%	25,791	535,791	561,582	535,000
2/15/2032			13,322	13,322	-	535,000
8/15/2032	535,000	4.98%	13,322	548,322	561,643	\$0
	\$7,025,000		\$3,081,737	\$10,106,737	\$10,106,737	

City of Pharr, Texas COMMUNITY DEVELOPMENT BLOCK GRANT
\$5,600,000 HUD SECTION 108 DEBT

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
2/15/2015	\$ -	\$ -	\$ 64,262	\$ 64,262	\$ -	\$ 5,012,000
8/15/2015	294,000	1.28%	64,262	358,262	422,524	4,718,000
2/15/2016	-	-	62,895	62,895	-	4,718,000
8/15/2016	294,000	1.33%	62,895	356,895	419,790	4,424,000
2/15/2017	-	-	61,102	61,102	-	4,424,000
8/15/2017	294,000	1.38%	61,102	355,102	416,203	4,130,000
2/15/2018	-	-	58,838	58,838	-	4,130,000
8/15/2018	295,000	1.42%	58,838	353,838	412,676	3,835,000
2/15/2019	-	-	56,227	56,227	-	3,835,000
8/15/2019	295,000	1.47%	56,227	351,227	407,454	3,540,000
2/15/2020	-	-	53,203	53,203	-	3,540,000
8/15/2020	295,000	1.50%	53,203	348,203	401,407	3,245,000
2/15/2021	-	-	49,590	49,590	-	3,245,000
8/15/2021	295,000	1.53%	49,590	344,590	394,179	2,950,000
2/15/2022	-	-	45,814	45,814	-	2,950,000
8/15/2022	295,000	1.55%	45,814	340,814	386,627	2,655,000
2/15/2023	-	-	41,831	41,831	-	2,655,000
8/15/2023	295,000	1.58%	41,831	336,831	378,662	2,360,000
2/15/2024	-	-	37,539	37,539	-	2,360,000
8/15/2024	295,000	1.59%	37,539	332,539	370,078	2,065,000
2/15/2025	-	-	33,173	33,173	-	2,065,000
8/15/2025	295,000	1.61%	33,173	328,173	361,346	1,770,000
2/15/2026	-	-	28,733	28,733	-	1,770,000
8/15/2026	295,000	1.62%	28,733	323,733	352,466	1,475,000
2/15/2027	-	-	24,175	24,175	-	1,475,000
8/15/2027	295,000	1.64%	24,175	319,175	343,351	1,180,000
2/15/2028	-	-	19,603	19,603	-	1,180,000
8/15/2028	295,000	1.66%	19,603	314,603	334,206	885,000
2/15/2029	-	-	14,868	14,868	-	885,000
8/15/2029	295,000	1.68%	14,868	309,868	324,736	590,000
2/15/2030	-	-	10,060	10,060	-	590,000
8/15/2030	295,000	1.71%	10,060	305,060	315,119	295,000
2/15/2031	-	-	5,104	5,104	-	295,000
8/15/2031	295,000	1.73%	5,104	300,104	305,207	0
Total	\$ 5,012,000		\$ 1,334,028	\$ 6,346,028	\$ 6,346,028	

City of Pharr, Texas INTERNATIONAL BRIDGE
\$9,755,000 Combination Tax & International Bridge Revenue Refunding Bonds
Series 2005A

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
2/15/2015	\$ -	\$ -	\$ 105,989	\$ 105,989	\$ -	\$ 5,135,000
8/15/2015	555,000	4.500%	105,989	660,989	766,979	4,580,000
2/15/2016	-	-	93,502	93,502	-	4,580,000
8/15/2016	580,000	4.000%	93,502	673,502	767,004	4,000,000
2/15/2017	-	-	81,902	81,902	-	4,000,000
8/15/2017	600,000	4.000%	81,902	681,902	763,804	3,400,000
2/15/2018	-	-	69,902	69,902	-	3,400,000
8/15/2018	625,000	4.050%	69,902	694,902	764,804	2,775,000
2/15/2019	-	-	57,246	57,246	-	2,775,000
8/15/2019	650,000	4.100%	57,246	707,246	764,491	2,125,000
2/15/2020	-	-	43,921	43,921	-	2,125,000
8/15/2020	680,000	4.125%	43,921	723,921	767,841	1,445,000
2/15/2021	-	-	29,896	29,896	-	1,445,000
8/15/2021	705,000	4.125%	29,896	734,896	764,791	740,000
2/15/2022	-	-	15,355	15,355	-	740,000
8/15/2022	740,000	4.150%	15,355	755,355	770,710	-
Total	\$ 5,135,000		\$ 995,424	\$ 6,130,424	\$ 6,130,424	

City of Pharr, Texas UTILITIES

\$29,000,000 Waterworks & Sewer System Revenue Bonds, Series 2007

CWSRF

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
3/1/2015	-	-	390,411	390,411	-	23,470,000
9/1/2015	1,005,000	3.000%	390,411	1,395,411	1,785,823	22,465,000
3/1/2016	-	-	375,336	375,336	-	22,465,000
9/1/2016	1,030,000	3.050%	375,336	1,405,336	1,780,673	21,435,000
3/1/2017	-	-	359,629	359,629	-	21,435,000
9/1/2017	1,155,000	3.100%	359,629	1,514,629	1,874,258	20,280,000
3/1/2018	-	-	341,726	341,726	-	20,280,000
9/1/2018	1,550,000	3.200%	341,726	1,891,726	2,233,453	18,730,000
3/1/2019	-	-	316,926	316,926	-	18,730,000
9/1/2019	1,740,000	3.200%	316,926	2,056,926	2,373,853	16,990,000
3/1/2020	-	-	289,086	289,086	-	16,990,000
9/1/2020	1,800,000	3.250%	289,086	2,089,086	2,378,173	15,190,000
3/1/2021	-	-	259,836	259,836	-	15,190,000
9/1/2021	1,860,000	3.300%	259,836	2,119,836	2,379,673	13,330,000
3/1/2022	-	-	229,146	229,146	-	13,330,000
9/1/2022	1,920,000	3.350%	229,146	2,149,146	2,378,293	11,410,000
3/1/2023	-	-	196,986	196,986	-	11,410,000
9/1/2023	1,980,000	3.400%	196,986	2,176,986	2,373,973	9,430,000
3/1/2024	-	-	163,326	163,326	-	9,430,000
9/1/2024	2,240,000	3.400%	163,326	2,403,326	2,566,653	7,190,000
3/1/2025	-	-	125,246	125,246	-	7,190,000
9/1/2025	2,315,000	3.450%	125,246	2,440,246	2,565,493	4,875,000
3/1/2026	-	-	85,313	85,313	-	4,875,000
9/1/2026	2,395,000	3.500%	85,313	2,480,313	2,565,625	2,480,000
3/1/2027	-	-	43,400	43,400	-	2,480,000
9/1/2027	2,480,000	3.500%	43,400	2,523,400	2,566,800	-
Total	23,470,000		6,352,738	29,822,738	29,822,738	

City of Pharr, Texas UTILITIES

\$14,000,000 Waterworks & Sewer System Revenue Bonds, Series 2007A

DWSRF

**Bonds issued but still held by NADBank, therefore, debt payments are not yet certain*

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
3/1/2015	-	-	133,222	133,222	-	9,735,000
9/1/2015	470,000	2.450%	133,222	603,222	736,444	9,265,000
3/1/2016	-	-	127,465	127,465	-	9,265,000
9/1/2016	475,000	2.500%	127,465	602,465	729,930	8,790,000
3/1/2017	-	-	121,527	121,527	-	8,790,000
9/1/2017	820,000	2.550%	121,527	941,527	1,063,054	7,970,000
3/1/2018	-	-	111,072	111,072	-	7,970,000
9/1/2018	840,000	2.650%	111,072	951,072	1,062,144	7,130,000
3/1/2019	-	-	99,942	99,942	-	7,130,000
9/1/2019	860,000	2.650%	99,942	959,942	1,059,884	6,270,000
3/1/2020	-	-	88,547	88,547	-	6,270,000
9/1/2020	885,000	2.700%	88,547	973,547	1,062,094	5,385,000
3/1/2021	-	-	76,600	76,600	-	5,385,000
9/1/2021	905,000	2.750%	76,600	981,600	1,058,200	4,480,000
3/1/2022	-	-	64,156	64,156	-	4,480,000
9/1/2022	930,000	2.800%	64,156	994,156	1,058,312	3,550,000
3/1/2023	-	-	51,136	51,136	-	3,550,000
9/1/2023	960,000	2.850%	51,136	1,011,136	1,062,272	2,590,000
3/1/2024	-	-	37,456	37,456	-	2,590,000
9/1/2024	985,000	2.850%	37,456	1,022,456	1,059,912	1,605,000
3/1/2025	-	-	23,420	23,420	-	1,605,000
9/1/2025	1,015,000	2.900%	23,420	1,038,420	1,061,840	590,000
3/1/2026	-	-	8,703	8,703	-	590,000
9/1/2026 *	590,000	2.950%	8,703	598,703	607,405	-
3/1/2027	-	-	-	-	-	-
9/1/2027 *	-	2.950%	-	-	-	-
Total	9,735,000		1,886,491	11,621,491	11,621,491	

City of Pharr, Texas UTILITIES

\$10,000,000 Waterworks & Sewer System Revenue Bonds, Series 2007B

NADBank

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
3/1/2015	-	-	135,563	135,563	-	7,230,000
9/1/2015	440,000	3.750%	135,563	575,563	711,125	6,790,000
3/1/2016	-	-	127,313	127,313	-	6,790,000
9/1/2016	460,000	3.750%	127,313	587,313	714,625	6,330,000
3/1/2017	-	-	118,688	118,688	-	6,330,000
9/1/2017	475,000	3.750%	118,688	593,688	712,375	5,855,000
3/1/2018	-	-	109,782	109,782	-	5,855,000
9/1/2018	495,000	3.750%	109,782	604,782	714,563	5,360,000
3/1/2019	-	-	100,500	100,500	-	5,360,000
9/1/2019	510,000	3.750%	100,500	610,500	711,000	4,850,000
3/1/2020	-	-	90,938	90,938	-	4,850,000
9/1/2020	530,000	3.750%	90,938	620,938	711,875	4,320,000
3/1/2021	-	-	81,000	81,000	-	4,320,000
9/1/2021	550,000	3.750%	81,000	631,000	712,000	3,770,000
3/1/2022	-	-	70,688	70,688	-	3,770,000
9/1/2022	570,000	3.750%	70,688	640,688	711,375	3,200,000
3/1/2023	-	-	60,000	60,000	-	3,200,000
9/1/2023	595,000	3.750%	60,000	655,000	715,000	2,605,000
3/1/2024	-	-	48,844	48,844	-	2,605,000
9/1/2024	615,000	3.750%	48,844	663,844	712,688	1,990,000
3/1/2025	-	-	37,313	37,313	-	1,990,000
9/1/2025	640,000	3.750%	37,313	677,313	714,625	1,350,000
3/1/2026	-	-	25,313	25,313	-	1,350,000
9/1/2026	665,000	3.750%	25,313	690,313	715,625	685,000
3/1/2027	-	-	12,844	12,844	-	685,000
9/1/2027	685,000	3.750%	12,844	697,844	710,688	-
Total	7,230,000		2,037,564	9,267,564	9,267,564	

City of Pharr, Texas - UTILITIES

\$6,430,000 Waterworks & Sewer System Revenue Refunding Bonds, Series 2008

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
3/1/2015	-	-	37,620.00	37,620	-	2,090,000
9/1/2015	780,000.00	3.600%	37,620.00	817,620	855,240	1,310,000
3/1/2016	-	-	23,580.00	23,580	-	1,310,000
9/1/2016	815,000.00	3.600%	23,580.00	838,580	862,160	495,000
3/1/2017	-	-	8,910.00	8,910	-	495,000
9/1/2017	420,000.00	3.600%	8,910.00	428,910	437,820	75,000
3/1/2018	-	-	1,350.00	1,350	-	75,000
9/1/2018	75,000.00	3.600%	1,350.00	76,350	77,700	-
Total	\$ 2,090,000		\$ 142,920	\$ 2,232,920	\$ 2,232,920	

City of Pharr, Texas

\$8,725,000 Waterworks & Sewer System Revenue Bonds, Series 2013

DWSRF

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
3/1/2015			80,072.75	80,072.75		8,470,000
9/1/2015	\$255,000.00	0.130%	80,072.75	335,072.75	415,146	8,215,000
3/1/2016			80,072.75	80,072.75		8,215,000
9/1/2016	\$255,000.00	0.130%	80,072.75	335,072.75	415,146	7,960,000
3/1/2017			80,072.75	80,072.75		7,960,000
9/1/2017	\$255,000.00	0.130%	80,072.75	335,072.75	415,146	7,705,000
3/1/2018			80,072.75	80,072.75		7,705,000
9/1/2018	\$255,000.00	0.130%	80,072.75	335,072.75	415,146	7,450,000
3/1/2019			79,907.00	79,907.00		7,450,000
9/1/2019	\$255,000.00	0.490%	79,907.00	334,907.00	414,814	7,195,000
3/1/2020			79,282.25	79,282.25		7,195,000
9/1/2020	\$255,000.00	0.780%	79,282.25	334,282.25	413,565	6,940,000
3/1/2021			78,287.75	78,287.75		6,940,000
9/1/2021	\$255,000.00	1.080%	78,287.75	333,287.75	411,576	6,685,000
3/1/2022			76,910.75	76,910.75		6,685,000
9/1/2022	\$260,000.00	1.350%	76,910.75	336,910.75	413,822	6,425,000
3/1/2023			75,155.75	75,155.75		6,425,000
9/1/2023	\$260,000.00	1.530%	75,155.75	335,155.75	410,312	6,165,000
3/1/2024			73,166.75	73,166.75		6,165,000
9/1/2024	\$265,000.00	1.670%	73,166.75	338,166.75	411,334	5,900,000
3/1/2025			70,954.00	70,954.00		5,900,000
9/1/2025	\$270,000.00	1.790%	70,954.00	340,954.00	411,908	5,630,000
3/1/2026			68,537.50	68,537.50		5,630,000
9/1/2026	\$275,000.00	1.910%	68,537.50	343,537.50	412,075	5,355,000
3/1/2027			65,911.25	65,911.25		5,355,000
9/1/2027	\$280,000.00	2.010%	65,911.25	345,911.25	411,823	5,075,000
3/1/2028			63,097.25	63,097.25		5,075,000
9/1/2028	\$285,000.00	2.080%	63,097.25	348,097.25	411,195	4,790,000
3/1/2029			60,133.25	60,133.25		4,790,000
9/1/2029	\$295,000.00	2.160%	60,133.25	355,133.25	415,267	4,495,000
3/1/2030			56,947.25	56,947.25		4,495,000
9/1/2030	\$300,000.00	2.230%	56,947.25	356,947.25	413,895	4,195,000
3/1/2031			53,602.25	53,602.25		4,195,000
9/1/2031	\$305,000.00	2.300%	53,602.25	358,602.25	412,205	3,890,000
3/1/2032			50,094.75	50,094.75		3,890,000
9/1/2032	\$310,000.00	2.360%	50,094.75	360,094.75	410,190	3,580,000
3/1/2033			46,436.75	46,436.75		3,580,000
9/1/2033	\$320,000.00	2.400%	46,436.75	366,436.75	412,874	3,260,000
3/1/2034			42,596.75	42,596.75		3,260,000
9/1/2034	\$325,000.00	2.450%	42,596.75	367,596.75	410,194	2,935,000
3/1/2035			38,615.50	38,615.50		2,935,000
9/1/2035	\$335,000.00	2.500%	38,615.50	373,615.50	412,231	2,600,000
3/1/2036			34,428.00	34,428.00		2,600,000
9/1/2036	\$345,000.00	2.550%	34,428.00	379,428.00	413,856	2,255,000
3/1/2037			30,029.25	30,029.25		2,255,000
9/1/2037	\$355,000.00	2.590%	30,029.25	385,029.25	415,059	1,900,000
3/1/2038			25,432.00	25,432.00		1,900,000
9/1/2038	\$360,000.00	2.630%	25,432.00	385,432.00	410,864	1,540,000
3/1/2039			20,698.00	20,698.00		1,540,000
9/1/2039	\$370,000.00	2.660%	20,698.00	390,698.00	411,396	1,170,000
3/1/2040			15,777.00	15,777.00		1,170,000
9/1/2040	\$380,000.00	2.680%	15,777.00	395,777.00	411,554	790,000
3/1/2041			10,685.00	10,685.00		790,000
9/1/2041	\$390,000.00	2.700%	10,685.00	400,685.00	411,370	400,000
3/1/2042			5,420.00	5,420.00		400,000
9/1/2042	\$400,000.00	2.710%	5,420.00	405,420.00	410,840	-
Total	\$8,470,000		\$3,084,794	\$11,554,794		

City of Pharr, Texas
\$1,762,000 Waterworks & Sewer System Revenue Bonds, Series 2015
DWSRF

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
						1,762,000
9/30/2016	\$70,000.00	0.590%	52,318.80	122,318.80	122,319	1,692,000
9/30/2017	\$72,000.00	0.890%	49,546.60	121,546.60	121,547	1,620,000
9/30/2018	\$73,000.00	1.280%	48,905.80	121,905.80	121,906	1,547,000
9/30/2019	\$74,000.00	1.530%	47,971.40	121,971.40	121,971	1,473,000
9/30/2020	\$75,000.00	1.750%	46,839.20	121,839.20	121,839	1,398,000
9/30/2021	\$76,000.00	2.020%	45,526.70	121,526.70	121,527	1,322,000
9/30/2022	\$78,000.00	2.180%	43,991.50	121,991.50	121,992	1,244,000
9/30/2023	\$80,000.00	2.330%	42,291.10	122,291.10	122,291	1,164,000
9/30/2024	\$81,000.00	2.500%	40,427.10	121,427.10	121,427	1,083,000
9/30/2025	\$83,000.00	2.610%	38,402.10	121,402.10	121,402	1,000,000
9/30/2026	\$86,000.00	2.920%	36,235.80	122,235.80	122,236	914,000
9/30/2027	\$88,000.00	3.160%	33,724.60	121,724.60	121,725	826,000
9/30/2028	\$91,000.00	3.350%	30,943.80	121,943.80	121,944	735,000
9/30/2029	\$94,000.00	3.490%	27,895.30	121,895.30	121,895	641,000
9/30/2030	\$97,000.00	3.620%	24,614.70	121,614.70	121,615	544,000
9/30/2031	\$101,000.00	3.720%	21,103.30	122,103.30	122,103	443,000
9/30/2032	\$105,000.00	3.810%	17,346.10	122,346.10	122,346	338,000
9/30/2033	\$108,000.00	3.880%	13,345.60	121,345.60	121,346	230,000
9/30/2034	\$113,000.00	3.950%	9,155.20	122,155.20	122,155	117,000
9/30/2035	\$117,000.00	4.010%	4,691.70	121,691.70	121,692	-
Total	\$1,762,000		\$675,276	\$2,437,276		



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CITY OF PHARR
AD VALOREM TAX REVENUE AND DISTRIBUTION
SUMMARY

	Calendar Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	Fiscal Year	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
LAND MARKET VALUE	\$	691,917,328	\$ 730,482,127	\$ 1,012,889,618	\$ 1,036,749,268	\$ 1,044,112,922	\$ 1,046,447,323	\$ 1,052,988,660	\$ 1,061,376,122	\$ 1,125,778,906	\$ 1,142,014,695
IMPROVEMENTS-HOMESITE		381,314,593	450,843,430	465,618,398	478,884,365	488,915,754	491,035,265	502,245,835	499,545,600	530,491,474	576,802,949
IMPROVEMENTS-NON HOMESITES		687,892,767	780,514,223	865,068,624	882,610,712	947,260,745	963,714,077	1,027,288,392	1,063,516,888	1,216,990,424	1,297,201,816
PERSONAL PROPERTY		172,167,072	195,895,995	213,847,032	242,187,004	265,721,778	256,980,163	265,359,007	320,085,024	319,802,001	383,408,270
MINERALS		54,079,270	51,312,443	52,231,740	49,303,210	16,864,741	11,027,409	11,041,527	9,131,857	6,209,828	5,514,416
TOTAL MARKET VALUE		1,987,371,030	2,209,048,218	2,609,655,412	2,689,734,559	2,762,875,940	2,769,204,237	2,858,923,421	2,953,655,491	3,199,272,633	3,404,942,146
EXEMPTIONS:											
AG EXEMPTIONS (Productivity Loss)		112,443,498	103,203,113	134,506,943	144,277,351	144,219,613	146,946,839	144,813,749	146,596,827	151,963,789	152,671,385
HOMESTEAD CAP		4,629,664	23,713,065	23,332,829	12,705,529	8,095,094	5,774,279	4,555,630	4,095,111	19,136,321	21,756,892
TAX ABATEMENTS		10,342,764	6,878,043	2,774,514	2,122,019	6,206,218	4,102,564	1,967,133	642,006	-	-
DISABLED VETERANS		1,854,587	2,139,440	2,301,422	5,337,116	7,119,488	8,052,326	8,833,460	8,974,025	10,891,368	12,182,144
FULL EXEMPTIONS		208,841,689	234,460,911	290,477,824	306,380,769	372,690,550	379,559,896	431,070,163	441,516,797	518,016,564	519,200,518
FREEPORT EXEMPTIONS		2,383,952	11,469,002	21,665,583	25,542,051	20,615,082	26,413,611	36,885,195	50,582,583	47,469,075	70,570,919
OVER 65		29,517,279	30,282,975	30,961,287	31,513,127	31,759,363	33,823,036	34,326,984	34,516,501	35,242,248	36,350,346
DISABLE PERSON		-	-	-	-	-	-	-	-	-	-
MOBILE HOME		6,632	-	-	-	-	-	-	-	-	-
HOUSE BILL		2,047	803	926	2,573	47,879	-	-	-	-	-
POLLUTION		-	-	-	-	181,240	-	-	-	-	-
HISTORICAL		54,829	54,829	87,745	87,745	87,741	87,336	87,331	87,331	87,902	93,447
TOTAL EXEMPTIONS		370,076,941	412,202,181	506,109,073	527,968,280	591,022,268	604,759,887	662,539,645	687,011,181	782,807,267	812,825,651
PENDING PROTEST		14,551,335	32,487,104	77,796,098	40,255,162	2,828,180	-	-	-	-	-
NET TAXABLE VALUE	\$	1,631,845,424	\$ 1,829,333,141	\$ 2,181,342,437	\$ 2,202,021,441	\$ 2,174,681,852	\$ 2,164,444,350	\$ 2,196,383,776	\$ 2,266,644,310	\$ 2,416,465,366	\$ 2,592,116,495
ASSESSMENT RATIO		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
PROPOSED TAX RATE/\$100	\$	0.68312	\$ 0.68312	\$ 0.68185	\$ 0.68000	\$ 0.68000	\$ 0.68000	\$ 0.68000	\$ 0.68000	\$ 0.68000	\$ 0.65400
ESTIMATED TAX LEVY		11.147,462	12,496,541	14,873,483	14,973,746	14,787,837	14,718,222	14,935,410	15,413,181	16,431,964	16,952,442
FROZEN LEVY LOSS		(33,763)	(79,445)	(120,000)	-	-	-	-	-	-	-
TOTAL LEVY		11,113,699	12,417,096	14,753,483	14,973,746	14,787,837	14,718,222	14,935,410	15,413,181	16,431,964	16,952,442
ESTIMATED % OF COLLECTION		91%	91%	91%	90%	90%	92%	92%	92%	94%	92%
ESTIMATED TAX COLLECTION		10,113,466	11,299,557	13,425,670	13,476,371	13,309,053	13,540,764	13,740,577	14,180,127	15,446,046.62	15,596,246.53
ESTIMATED DEL. TAX COLLECTION		825,000	789,140	750,000	795,000	920,000	960,000	960,000	960,000	780,000	700,000
ESTIMATED TAX FUNDS AVAILABLE	\$	10,938,466	\$12,088,697	14,175,670	14,271,371	14,229,053	14,580,764	14,700,577	15,140,127	16,226,047	16,296,247

Calendar Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Fiscal Year	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
GENERAL FUND (M&O)										
CURRENT YEAR TAX :										
Current Tax Rate	\$0.59313	\$0.59613	\$0.60294	\$0.60180	\$0.60180	\$0.60210	\$0.60260	\$0.60500	\$0.60810	\$0.58210
Current Distribution Percentage	87%	87%	88%	89%	89%	89%	89%	89%	89%	89%
Amount	\$8,781,181	\$9,860,647	\$11,871,927	\$11,926,589	\$11,778,512	\$11,989,550	\$12,176,576	\$12,616,142	\$13,812,854	\$13,881,613
DELINQUENT TAX										
Amount	715,000	700,000	663,200	703,000	820,000	850,000	850,000	850,000	700,000	600,000
SUB TOTAL										
Current Tax Rate	\$0.59313	\$0.59613	\$0.60294	\$0.60180	\$0.60180	\$0.60210	\$0.60260	\$0.60500	\$0.60810	\$0.58210
Current Distribution Percentage	87%	87%	88%	89%	89%	89%	89%	89%	89%	89%
Amount	\$9,496,181	\$10,560,647	\$12,535,127	\$12,629,589	\$12,598,512	\$12,839,550	\$13,026,576	\$13,466,142	14,512,854	14,481,613
DEBT SERVICE FUND (I & S)										
CURRENT YEAR TAX										
Current Tax Rate	\$0.08999	\$0.08699	\$0.07891	\$0.07820	\$0.07820	\$0.07790	\$0.07740	\$0.07500	\$0.07190	\$0.07190
Current Distribution Percentage	13%	13%	12%	12%	12%	11%	11%	11%	11%	11%
Amount	\$1,332,285.43	\$1,438,910.43	\$1,553,742.92	\$1,549,782.69	\$1,530,541.09	\$1,551,213.98	\$1,564,000.96	\$1,563,984.57	\$1,633,192.28	\$1,714,633.22
DELINQUENT TAX										
Amount	110,000	89,140	86,800	92,000	100,000	110,000	110,000	110,000	80,000	-
SUB TOTAL										
Current Tax Rate	\$0.09000	\$0.0870	\$0.0789	\$0.0782	\$0.0782	\$0.0779	\$0.0774	\$0.0750	\$0.0719	\$0.0719
Current Distribution Percentage	13%	13%	12%	12%	12%	11%	11%	11%	11%	11%
Amount	\$1,442,285	\$1,528,050	\$1,640,543	\$1,641,783	\$1,630,541	\$1,661,214	\$1,674,001	\$1,673,985	\$1,713,192	\$1,714,633
TOTAL										
Current Tax Rate	\$0.68312	\$0.68312	\$0.68185	\$0.68000	\$0.68000	\$0.68000	\$0.68000	\$0.68000	\$0.68000	\$0.65400
Current Distribution Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Amount	\$10,938,466	\$12,088,697	\$14,175,670	\$14,271,371	\$14,229,053	\$14,500,764	\$14,700,577	\$15,140,127	\$16,226,047	\$16,196,247

City of Pharr
Current Property Tax Analysis - Cash Collections

MONTH	Tax Yr 2008 FY 08/09	Tax Yr 2009 FY 09/10	Tax Yr 2010 FY 10/11	Tax Yr 2011 FY 11/12	Tax Yr 2012 FY 12/13	Tax Yr 2013 FY 13/14	Tax Yr 2014 FY 14/15	Difference FY 14-15 - FY 13/14
OCT.	139,500	88,747	61,748	73,240	35,962	57,219	33,762	(23,458)
NOV.	494,627	690,655	863,479	714,226	809,043	1,120,338	1,024,705	(95,633)
DEC.	3,623,450	3,980,702	4,182,581	2,097,974	2,203,776	1,978,408	2,676,466	698,058
JAN.	5,876,621	3,375,811	5,626,517	4,264,422	4,714,974	5,664,949	4,841,143	(823,806)
FEB.	1,677,831	3,703,857	1,384,613	4,855,926	4,581,914	4,220,196	5,069,080	848,884
MAR.	476,003	763,310	677,840	810,207	709,683	675,020	816,441	141,421
APR.	245,275	286,589	233,526	302,616	317,955	354,601	364,777	10,176
MAY	201,463	237,195	205,436	267,551	243,624	149,307	213,397	64,090
JUN.	329,610	229,939	151,604	102,700	162,991	126,518	127,760	1,242
JUL.	119,607	114,766	72,012	164,298	158,652	177,092	178,020	929
AUG.	82,997	128,463	65,927	91,949	83,845	73,478	75,852	2,373
SEP.	123,823	93,954	41,755	25,729	51,341	33,673		
TOTAL	13,390,806	13,693,988	13,567,038	13,770,839	14,073,760	14,630,799	15,421,403	824,277

1st Six Month Collection & % of Total Collection

\$ 12,288,032	\$ 12,603,082	\$ 12,796,778	\$ 12,815,995	\$ 13,055,352	\$ 13,716,130	\$ 14,461,597
92%	92%	94%	93%	93%	94%	94%

INCREASE/(DECREASE) IN CURRENT PROPERTY TAX COLLECTION

\$ 1,756,580	\$ 303,181	\$ (126,950)	\$ 203,801	\$ 302,921	\$ 557,039	\$ 824,277
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INCREASE FROM PREVIOUS YEAR

15.10%	2.26%	-0.93%	1.50%	2.20%	3.96%	5.65%
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BUDGET VS. ACTUAL VARIANCE ANALYSIS

\$ 13,022,670	\$ 13,449,760	\$ 13,310,000	\$ 13,541,000	\$ 13,741,000	\$ 14,180,100	\$ 15,446,100
\$ 368,136	\$ 244,228	\$ 257,038	\$ 229,839	\$ 332,760	\$ 450,699	\$ (24,697)
2.83%	1.82%	1.93%	1.70%	2.42%	3.18%	-0.16%

City of Pharr
Delinquent Property Tax Analysis - Cash Collections

	Tax Yr 2008 FY 08/09	Tax Yr 2009 FY 09/10	Tax Yr 2010 FY 10/11	Tax Yr 2011 FY 11/12	Tax Yr 2012 FY 12/13	Tax Yr 2013 FY 13/14	Tax Yr 2014 FY 14/15	Difference FY 14/15 - FY 13/14
MONTH								
OCT.	61,599	81,893	89,961	104,709	52,985	36,883	50,143	13,260
NOV.	71,419	63,694	134,574	119,311	50,072	66,580	71,250	4,670
DEC.	107,050	88,328	124,939	104,541	66,093	62,131	69,164	7,033
JAN.	129,202	118,350	104,543	66,064	52,671	45,184	45,681	497
FEB.	146,099	136,846	92,967	88,374	87,962	67,453	59,523	(7,930)
MAR.	108,295	120,986	103,391	123,621	92,212	68,515	71,968	3,453
APR.	89,344	100,405	89,776	98,450	66,850	50,740	47,780	(2,959)
MAY	78,883	66,705	70,464	103,455	66,287	62,792	59,584	(3,208)
JUN.	70,156	63,569	44,559	45,630	38,227	61,825	44,771	(17,054)
JUL.	52,911	47,945	36,785	88,708	64,203	54,921	60,486	5,565
AUG.	56,713	58,401	47,775	52,143	63,959	30,148	39,198	9,051
SEP.	35,683	71,425	50,795	55,652	39,478	36,847		
TOTAL	1,007,354	1,018,546	990,531	1,050,658	740,998	644,018	619,548	12,377

AVERAGE PER MONTH

\$ 83,946 \$ 84,879 \$ 82,544 \$ 87,555 \$ 61,750 \$ 53,668 \$ 56,323

INCREASE/(DECREASE) IN DELINQUENT PROPERTY TAX COLLECTION

\$ 69,612 \$ 11,192 \$ (28,015) \$ 60,127 \$ (309,660) \$ (96,979) \$ 12,377

INCREASE FROM PREVIOUS YEAR

7.42% 1.11% -2.75% 6.07% -29.47% -13.09% 2.04%

BUDGET VS. ACTUAL VARIANCE ANALYSIS

\$ 789,140 \$ 750,000 \$ 920,000 \$ 960,000 \$ 960,000 \$ 954,400 \$ 780,000
 \$ 218,214 \$ 268,546 \$ 70,531 \$ 90,658 \$ (219,002) \$ (310,382) \$ (160,452)
 27.65% 35.81% 7.67% 9.44% -22.81% -32.52% -20.57%



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ORDINANCE NO: O-2015-~~46~~

**AN ORDINANCE ADOPTING AND APPROVING THE
BUDGET FOR THE CITY OF PHARR, TEXAS FOR
YEAR BEGINNING OCTOBER 1, 2015 AND ENDING
SEPTEMBER 30, 2016, APPROPRIATING FUNDS,
AND DECLARING AN EMERGENCY AND AN
EFFECTIVE DATE**

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF PHARR,
TEXAS:**

WHEREAS, the City Manager of the City of Pharr has prepared a budget for the fiscal year beginning October 1, 2015 and ending September 30, 2016, and has filed same with the City Clerk all in the manner and form and for the length of time required by law; and

WHEREAS, public notice of a public hearing on such budget has been given in the manner and form and for the length of time required by law, and pursuant to such notice, and such public hearing was held, and it is the Judgment of the Board of Commissioners of the City that the law warrants no changes to be made in said budget as prepared by the City Manager and that said Budget should be approved as submitted by the City Manager, and adjusted by the City Commission.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF CITY COMMISSIONERS
OF THE CITY OF PHARR, TEXAS:**

SECTION 1: That the budget of the revenues of the City of Pharr, and the expenditures for the conducting of the affairs thereof for the fiscal year beginning October 1, 2015 and ending September 30, 2016, as submitted to the Board of Commissioners of the City of Pharr, Texas, by the City Manager of said City, be and the same is in all respects approved and adopted as the Budget for said fiscal year.

SECTION 2: That the sum of \$62,301,625 is hereby appropriated out of the general fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

SECTION 3: That the sum of \$ 0 is hereby appropriated out of the general contingency reserve fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

SECTION 4: That the sum of \$ 1,212,500 is hereby appropriated out of the community development fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

SECTION 5: That the sum of \$ 790,000 is hereby appropriated out of the asset sharing fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government, of which \$630,000 is from fund reserves.

SECTION 6: That the sum of \$ 5,000 is hereby appropriated out of the parkland dedication fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

SECTION 7: That the sum of \$1,725,300 is hereby appropriated out of the grants fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

SECTION 8: That the sum of \$900,000 is hereby appropriated out of the paving and drainage fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

SECTION 9: That the sum of \$850,000 is hereby appropriated out of the hotel/motel fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

SECTION 10: That the sum of \$23,663,200 is hereby appropriated out of the general capital projects fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government, of which \$8,301,175 is from fund reserves.

SECTION 11: That the sum of \$14,359,300 is hereby appropriated out of the utility capital projects fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government, of which \$2,770,000 is from fund reserves.

SECTION 12: That the sum of \$19,120,600 is hereby appropriated out of the bridge capital projects fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government, of which \$1,869,200 is from fund reserves.

SECTION 13: That the sum of \$4,501,200 is hereby appropriated out of the debt service fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

SECTION 14: That the sum of \$666,725 is hereby appropriated out of the garage fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

SECTION 15: That the sum of \$ 27,614,700 is hereby appropriated out of the utility fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government of which \$11,287,300 is from fund reserves.

SECTION 16: That the sum of \$13,444,100 is hereby appropriated out of the bridge fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

SECTION 18: That the sum of \$905,000 is hereby appropriated out of the Event Center fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

SECTION 18: That the sum of \$1,191,200 is hereby appropriated out of the golf course fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

SECTION 19: The fact that an approved and adopted budget is necessary for the preservation of order, health, safety and general welfare of the public creates an emergency. The requirement that this Ordinance is to be read on three (3) separate meetings is hereby waived and dispensed with and this Ordinance shall take effect and be in full force from and after the passage and approved.

APPROVED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF THE CITY OF PHARR, TEXAS, on this the 23rd day of September, 2015.

CITY OF PHARR



AMBROSIO "AMOS" HERNANDEZ, MAYOR

ATTEST:



HILDA PEDRAZA, CITY CLERK

CITY OF PHARR BUDGET GLOSSARY

Accrual Accounting: A form of accounting attempting to record the financial effects on an enterprise of transactions and other events and circumstances that have cash consequences for an enterprise in the period in which those transactions occur.

Ad Valorem Tax: Tax on property imposed at a rate percent and based on the value commonly referred to, as property taxes are the charges levied on all real, and certain personal property according to the property's assessed valuation and the tax rate, in compliance with the State Property Tax Code.

Appraised Value: To make an estimate of value for the purpose of taxation. (Property values are established by the Hidalgo County Appraisal District).

Appropriation: Authorization granted by a legislative body to make expenditures and to incur obligations. The appropriation contains specific limitations as to the amount, purpose, and time when it may be expended.

Appropriation Ordinance: The official enactment, by the City Commission, to legally authorize City Staff to obligate and expend resources.

Assessed Value: The total taxable value placed on real estate and other property as a basis for levying taxes.

Authorized Personnel: Personnel slots, which are authorized in the adopted budget to be filled during the year.

Bond: A written promise to pay a sum of money on a specific date at a specific interest rate. The interest payments and repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and bridges.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period (a fiscal year) and the proposed means of financing them. Prepared for adoption and approved by the City Commission.

Budget Calendar: The schedule of key dates that the City follows in the preparation and adoption of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Commission.

Budget Message: A general discussion of the proposed budget as presented in writing by the City Manager to the City Commission.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

Capital Outlay: Expenditures which result in the acquisition of an addition to fixed assets, such as equipment, remodeling, minor building improvements and vehicles, that are funded from the operating budget benefiting current and future fiscal years.

City Commission: The Mayor and Commissioners collectively acting as the legislative and policymaking body of the City.

City Manager: The individual selected by the City Commission, who is responsible for the administration of the affairs of the City.

Civil Service Personnel: All certified police officers and fire fighters.

Coding: A system of numbering used to designate funds, departments, division, etc., in such a manner that the number quickly reveals required information.

Component Units: Legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations that, because of the nature and significance of their relationship with a primary government, must be included in the reporting entity's financial statements so that the statements are not misleading or incomplete.

Contracted Services: Payment for goods or services rendered and furnished to a government based on a contract(s) used in operation benefiting the current fiscal year.

Current Taxes: Taxes levied and becoming due within one year from October 1 to September 30.

Debt Service: Payment of interest and principal to holders of a government's debt instruments.

Debt Service Fund: The Debt Service Fund, also known as the interest and sinking fund, was established to account for funds needed to make principal and interest payments on outstanding bonds when due.

Delinquent Taxes: Taxes remaining unpaid on and after the due date on which a penalty for nonpayment is attached.

Department: A functional and administrative entity created to carry out specified public services.

Depreciation: The portion of the cost of a fixed asset, which is charged as an expense during the fiscal year. In accounting for depreciation the cost of a fixed asset, less any salvage value, is prorated over the estimated life of such an asset, and each period is

charged with a portion of such cost. Through this process the entire cost of the asset is ultimately charged off as an expense.

Distinguished Budget: A voluntary program administered by the Government Finance Officers Association. This program encourages governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprise-where the intent is that the cost of providing goods or services to the general public on a continual basis are financed or recovered primarily through user charges.

Expenditure: A decrease in the net financial resources for the purpose of acquiring an asset, service, or settling a loss.

Expense: Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges, which are presumed to benefit the current fiscal period.

Fiscal Year: The twelve-month financial period that is designated by the City signifying the beginning and ending period for recording financial transactions. The City of Pharr has specified October 1 to September 30 as its fiscal year.

Fixed Assets: An asset of a long-term nature, which is intended to continue to be held or used, such as land, building, improvements other than buildings, machinery, and equipment.

Flow of Financial Resources: The operating results of this measurement focus show the extent to which financial resources obtained during the period are sufficient to cover claims against financial resources incurred during the period.

Franchise: A special privilege granted by a government permitting the continued use of public property, such as City streets, improvements other than buildings, machinery, and equipment.

Franchise Fee: A fee paid by public service utilities for use of public property in providing their services to the citizens of the community.

Function: Classification of expenditures according to the principal purposes for which the expenditures are made.

Fund: A fiscal and accounting entity with a self balancing set of accounts that record financial transactions cash and /or other resources together with all related liabilities,

obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The excess of fund assets over liabilities (assets minus liabilities). Accumulated balances are the result of continual excess of revenues over expenditures/expenses. A negative fund balance is a deficit balance.

GASB-34: The Governmental Accounting Standards Board (GASB) issued Statement 34 in June 1999. The intent of GASB Statement 34 is to more accurately reflect the financial activities of state and local governments in their financial reports. This statement represents the most significant changes made to governmental accounting and financial reporting standards since the Board's inception. GASB-34 provided the basic guidelines for the preparation of government financial statements and allowing comparisons among governments of similar size.

General Obligation Bonds: Bonds that finance a variety of public projects, which pledge the full faith and credit of the City.

General Fund: The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund Revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund includes most of the basic operating services, such as fire and police protection, finance, parks and recreation, library, and general administration.

Governmental Funds: Four fund types used to account for a government's business-type activities. These are the General Fund, the Special Revenue Fund, the Debt Service Fund and the Capital Projects Fund.

Income: Proprietary fund excess of operating revenues, non-operating revenues and operating transfers in over operating expenses, non-operating expenses and operating transfers out.

Infrastructure: Long-term capital assets in the City of Pharr that are used to provide the standard services to the residents. Examples of these items include streets, water lines, wastewater lines, etc....

Internal Service Funds: Internal service funds were established to finance and account for services, materials and supplies furnished to the various departments of the City and, on a limited basis, to other local governmental agencies. These services are provided on a cost reimbursement basis.

Inter-Fund Transfers: Authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended; i.e. transfers from the General Fund to Special Revenue Fund.

Materials/Supplies: Purchase of expendable goods to be used in operation classified as a current operating expenditure benefiting the current fiscal period.

Maintenance: All materials or contract expenditures covering repair and upkeep of City buildings, machinery and equipment, systems, and land.

Modified Accrual: The accrual basis of accounting adapted to governmental fund type expendable trust funds and agency funds spending a measurement focus. Under it revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period”. Expenditures are recognized when the related fund liability is incurred.

Objective: A simply stated measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should imply a specific standard for performance for a given program.

Operating Budget: Plans of current expenditures and the proposed means of financing them. The use of an annual operating budget is usually required by law to control government spending.

Operating Costs: Outlays for such current period items as expendable supplies, contractual services, and utilities.

Operating Transfers: Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Ordinance: A formal legislative enactment by the governing board of a municipality. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. Ordinances and other legislation are not passed until the plans for and costs of endorsements are known.

Performance Indicator: Variables that measure the success of a department in meeting goals and objectives and/or the workload and performance of the department.

Personnel Services: The costs associated with compensating employees for their labor. This includes salaries and fringe benefits.

Projected Revenues: The amount of projected revenues to be collected, which are necessary to fund expenditures based on prior history and analysis of charges and fees that are assessed.

Proprietary Funds: Two fund types used to account for a government’s business-type activities (e.g. activities that receive a significant portion of their funding through user charges). These are the Enterprise Fund and Internal Service Fund.

Reimbursement: Repayments of amount remitted on behalf of another party. Inter-fund transactions, which constitute reimbursements of a fund for expenditures initially made from it, which are properly applicable to another fund.

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue: An increase in assets due to the performance of a service or the sale of goods. In the General Fund revenues are recognized when earned, measurable, and reasonably assured to be received within sixty days.

Revenue Bonds: Bonds, which principal and interest, are payable exclusively from a revenue source pledged as the payment source before issuance.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical method.

Sinking Fund: Location where funds are deposited per the debt requirements and to be used to meet the semi-annual principal and/or interest payments.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures of specific purposes.

Tax Base: The total value of all real and personal property in the City as of January 1st of each year, as certified by the Hidalgo County Appraisal District. The tax base represents net value after all exemptions.

Tax Levy: The total amount of tax is stated in terms of a unit of the tax base. The assessor applies the rate to taxable value to compute a tax due on each property.

Tax Rate: The amount of tax that is stated in terms of units of the tax base. The assessor applies the rate to taxable value to compute a tax due on each property.

Tax Rate Limit: The maximum rate at which a government may levy a tax. A maximum tax rate permitted by the Constitution of the State of Texas and City Charter is \$2.50 per \$100 of assessed value.

Traditional Budget: The budget of a government wherein expenditures are based entirely or primarily on objects of expenditures.

Working Capital: Current Assets less Current Liabilities.